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City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1947





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City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1947



CITY OF BOSTON
PRINTING DEPARTMENT
1948



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Boston City Messenger
Nov. 1, 1948

CITY OF BOSTON
AUDITING DEPARTMENT
CITY HALL

January 2, 1948.

HON. JAMES M. CURLEY,
Mayor of the City of Boston.

SIR: In compliance with the provisions of chapter 3, section 24, and chapter 6, section 8, of the Revised Ordinances of 1947, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1947, and ended December 31, 1947, together with miscellaneous financial tables and statistics.

The following comments are made in connection with the outstanding changes in financial conditions which took place during 1947.

Cash Operations

The accounts and records for the year 1947, when closed, indicated that actual expenditures for ordinary maintenance and operation requirements exceeded the total of tax and ordinary revenue receipts by \$2,075,343.40. The various elements contributing to this result are shown in Exhibit B-2. This is the first time in a decade of city finances that the over-all cash outlay exceeded total receipts. This circumstance is attributable solely to the heavy cash refunds made in 1947 on taxes assessed and paid in prior years. In 1947 such refunds totaled \$5,479,806.16 as against similar payments of \$3,142,685.26 in 1946. It is clear that, but for this increase of \$2,337,122.90 in tax refunds, cash operations in 1947 would have reflected a surplus.

Debt Operations

During 1947, the net over-all debt of the city was increased \$4,534,154.51. The details of this increase are shown in the following table:—

	DECEMBER 31, 1946	DECEMBER 31, 1947	INCREASE
Gross Funded Debt	\$127,724,100.00	\$130,358,400.00	\$2,634,300.00
Loans in Anticipation of Revenue	2,000,000.00	4,000,000.00	2,000,000.00
	\$129,724,100.00	\$134,358,400.00	\$4,634,300.00
Sinking Funds	34,493,431.87	34,593,577.36	100,145.49*
Net Over-All Debt	\$95,230,668.13	\$99,764,822.64	\$4,534,154.51

*Decrease

Funded debt issued in 1947 exceeded issues of the prior year by \$4,370,000.00. This increase was due to new types of debt obligations specifically authorized by legislative enactments, such as Permanent Housing Facilities for Veterans of World War II, Establishment of Off-Street Parking Facilities and Extension of Rapid Transit Facilities in East Boston. For the first time since 1934 no funded debt was issued in 1947 for welfare and relief expenditures. The increase in temporary debt was caused by excess cash disbursements previously explained.

Departmental Maintenance Expenditures

Departmental expenditures chargeable to budget appropriations during 1947 totaled \$82,086,068.45, an increase of \$12,338,203.00 over similar expenditures in 1946. The following table reflects a two-year comparison of budget expenditures:—

	1946.	1947.
Ordinary Maintenance		
City Departments	\$33,931,962.01	\$42,705,695.15
School Department	16,607,097.80	19,526,145.47
County Departments	3,762,154.84	4,561,448.96
Welfare and Relief	\$54,301,214.65	\$66,793,289.58
Emergency Compensation Allotments	12,596,254.56	14,640,775.86
Snow Removal	2,555,402.69	
Civilian Defense and W. P. A. Projects	280,302.72	650,443.01
	14,690.83	1,560.00
	\$69,747,865.45	\$82,086,068.45

The following brief statement summarizes the principal factors contributing to this increase:—

During 1947 emergency compensation allotments which had been allowed on a temporary basis since 1942 were made permanent, and, in addition, general salary increases were provided for all municipal employees. Under a referendum vote of the citizens all uniformed members of the Fire Department were granted a forty-eight-hour work week, thus causing a substantial increase in uniformed personnel. Under legislative acts, patrolmen were granted one day off in six, and the work week for the majority of municipal employees was limited to forty hours. Mandatory salary increases were voted by the Legislature for members of the uniformed force of the Police Department, and, subsequently, similar increases were allowed in the Fire Department. The Legislature also authorized an increase in the appropriating power of the School Committee which was utilized to grant salary increases to all members of the teaching staff of the School Department. Non-contributory pension costs were materially increased as a result of the liberalization of pension laws by the Legislature. Continuance of the upward spiral in commodity prices and labor costs caused increased expenditures for materials, supplies and contractual services. The upward movement in welfare costs was caused by increased case loads and more generous budget allotments allowed to recipients.

Miscellaneous Operations

Water service receipts during 1947 exceeded expenditures by roughly \$1,500,000.00. Due to the reduction of 20 per cent made in water rates during 1947, together with the natural falling off in water consumption resulting from a slackening in war activities within the community, this surplus is roughly \$1,000,000.00 less than in 1946. This surplus will be applied in 1948, in accordance with the provisions of chapter 324 of the Acts of 1914, to the payment of outstanding debt of the city, thus reducing in a like amount the burden on the taxpayers in the current year for debt redemption.

In the twelve months ended December 31, 1947, the Sumner Traffic Tunnel was operated at a profit of roughly \$500,000.00. These excess receipts will be paid over to the Sinking Funds Commission under the provisions of chapter 361 of the Acts of 1945 to be used for the ultimate redemption of Traffic Tunnel Retirement bonds.

On December 31, 1947, collections of 1947 taxes represented 91.554 per cent of the total levy, thus establishing the best collection record in the city in over fifty years.

Conclusion

During the fiscal year 1947, all known obligations of the city were either paid in full or adequate reserves were established to provide for their ultimate payment. All funded and temporary debt obligations were paid as they matured. Interest payments on all forms of outstanding debt were promptly made.

The form of this report follows closely that recommended by the National Committee on Municipal Accounting. Under the present accounting procedure of the city, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet and control purposes but are not reflected in the receipts of the city until collected.

Respectfully,

CHARLES J. FOX,

City Auditor and Auditor of the County of Suffolk.

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SECTION A
CONSOLIDATED STATEMENTS

EXHIBIT A-1
City of Boston and County of Suffolk
CONSOLIDATED BALANCE SHEET — ALL FUNDS
December 31, 1947

	ASSETS	Total
Cash on hand and in depositories		\$24,662,614.74
Taxes Receivable		10,580,438.14
Accounts Receivable		7,673,814.65
Recoverable Expenditures		7,656,918.16
Bonds Authorized and Unissued		26,925,000.00
Assessments Apportioned but not due		2,815.71
Investments		108,104,141.36
Amount to be provided for Retirement of Debt		96,241,903.23
Total		<u>\$281,847,645.99</u>

	LIABILITIES, RESERVES AND SURPLUS	
Temporary Loans		\$4,000,000.00
Appropriation Balances		9,984,224.74
Warrants Payable		2,147,753.56
Debt due and unpaid		37,000.00
Revenues available when collected		7,674,455.82
Trust Funds		76,214,090.88
Improvements authorized		26,925,000.00
Bonds Payable		130,358,400.00
Reserves		9,366,243.99
Surplus		15,140,477.00
Total		<u>\$281,847,645.99</u>

EXHIBIT A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED BALANCE SHEET — ALL FUNDS
DECEMBER 31, 1947

General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)	Capital Improvement Funds (Exhibit D-1)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$2,739,427.74	\$6,391,129.06	\$7,014,259.57	\$2,703,526.88	\$5,814,271.49
10,580,438.14				
1,486,718.85	5,253,972.06	348,827.22	557,501.39	26,795.13
7,656,918.16		26,925,000.00		
2,815.71			31,890,050.48	76,214,090.88
			96,241,903.23	
<u>\$22,466,318.60</u>	<u>\$11,645,101.12</u>	<u>\$34,288,086.79</u>	<u>\$131,392,981.98</u>	<u>\$82,055,157.50</u>
\$4,000,000.00				
1,570,109.69	\$1,069,747.13	\$7,014,259.57		\$330,108.35
	2,147,753.56			
	37,000.00			
1,489,534.56	5,251,797.52	348,827.22	\$557,501.39	26,795.13
		26,925,000.00		76,214,090.88
			130,358,400.00	
2,199,516.61	1,682,564.24			5,484,163.14
13,207,157.74	1,456,238.67		477,080.59	
<u>\$22,466,318.60</u>	<u>\$11,645,101.12</u>	<u>\$34,288,086.79</u>	<u>\$131,392,981.98</u>	<u>\$82,055,157.50</u>

EXHIBIT A-2
City of Boston and County of Suffolk
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
Fiscal Year Ended December 31, 1947

	Grand Totals	General Revenue Funds	
		City and County	Schools
Cash Balances, January 1, 1947	\$15,023,579.51	\$5,373,437.65	\$326,241.84
RECEIPTS AND TRANSFERS			
Taxes	72,785,841.62	47,980,443.21	17,851,668.32
Tax Titles and Possessions	903,283.77	903,283.77	
Departmental Revenues — Regular	12,262,655.57	10,550,922.01	1,711,733.56
Revenues Reserved for Special Objects	6,494,050.04	60,295.00	
Distributions by Commonwealth	10,578,057.16	10,346,047.86	232,009.30
Revenue Anticipation Loans	29,000,000.00	29,000,000.00	
Federal Grants	5,660,589.53		
Sinking Fund Commission Payments	1,930,989.98		
Rapid Transit Rentals	2,789,643.40		
State-Boston Retirement System Pension Fund	268,970.91	268,970.91	
Trust Fund Income, etc.	1,424,175.24		
Revenue Departments	7,398,225.91		
Loans for Permanent Improvements	12,150,000.00		
Total Receipts	\$163,646,483.13	\$99,109,962.76	\$19,795,411.18
Transfers and Adjustments	5,082,919.24	131,458.33	
Total Receipts and Transfers	\$168,729,402.37	\$99,241,421.09	\$19,795,411.18
Cash Funds Available for Payments in 1947	\$183,752,981.88	\$104,614,858.74	\$20,121,653.02
PAYMENTS AND TRANSFERS			
Departmental Operating Expenses	\$81,840,275.25	\$62,314,129.78	\$19,526,145.47
Debt Redemption and Interest Payments	11,016,918.58		
State Tax and Assessments	1,094,091.28	1,094,091.28	
Metropolitan District Assessments	865,477.78	716,754.73	
Boston Elevated Railway Rental Deficits	3,251,719.76	3,251,719.76	
Boston Retirement System	2,139,679.97	2,139,679.97	
State-Boston Retirement System Pension Fund	245,793.20	245,793.20	
Refunds	5,531,541.57	5,530,946.57	
Summer Traffic Tunnel Excess Receipts Paid to Sinking Fund Commission	500,974.45		
Payments from Special Reserved Accounts	5,682,302.11		10,652.68
Revenue Departments	3,855,391.66		
Metropolitan Water Assessment	1,619,881.32		
Revenue Anticipation Loans	27,000,000.00	27,000,000.00	
Federal Grants	5,694,912.27		
Rapid Transit Interest and Sinking Funds	2,710,555.67		
Capital Outlays	8,305,206.53		
Trust Fund Income, etc.	1,393,772.75		
Warrants Payable — 1946	1,338,226.18		
Traffic Tunnel Retirement Loan Interest	279,790.00		
Total Payments	\$164,366,510.33	\$102,293,115.29	\$19,536,798.15
Transfers and Adjustments	2,911,165.68	180,740.46	
Total Payments and Transfers	\$167,277,676.01	\$102,473,855.75	\$19,536,798.15
Cash Balances, December 31, 1947	\$16,475,305.87	\$2,141,002.99	\$584,854.87

EXHIBIT A-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
FISCAL YEAR ENDED DECEMBER 31, 1947

General Revenue Funds	Special Revenue Funds		Capital Improvement Funds	Trust Funds Reflected in Auditor's Accounts
Debt and Interest Requirements	Maintenance	Debt and Interest Requirements		
\$2,742.17	\$5,370,713.34	\$728,453.39	\$2,921,309.11	\$300,682.01
6,953,730.09				
23,824.79	6,315,124.60	50,583.78	44,221.87	
	5,660,589.53			
1,650,202.48		280,787.50 2,789,643.40		
	4,985,039.56	2,413,186.35		1,424,175.24
			12,150,000.00	
\$8,627,757.36	\$16,960,753.69	\$5,534,201.03	\$12,194,221.87	\$1,424,175.24
2,558,966.89	*2,188,558.90		203,935.12	
\$11,186,724.25	\$19,149,312.59	\$5,534,201.03	\$12,398,156.99	\$1,424,175.24
\$11,189,466.42	\$24,520,025.93	\$6,262,654.42	\$15,319,466.10	\$1,724,857.25
\$11,016,918.58				
148,723.05				
				\$595.00
		\$500,974.45		
10,254.91	\$5,611,125.74	50,268.78		
	2,934,917.91	920,473.75		
	628,143.17	991,738.15		
	5,694,912.27			
		2,710,555.67		
			\$8,305,206.53	
	1,338,226.18			1,393,772.75
		279,790.00		
\$11,175,896.54	\$16,207,325.27	\$5,453,800.80	\$8,305,206.53	\$1,394,367.75
	2,730,425.22			
\$11,175,896.54	\$18,937,750.49	\$5,453,800.80	\$8,305,206.53 ✓	\$1,394,367.75
\$13,569.88	\$5,582,275.44	\$808,853.62	\$7,014,259.57	\$330,489.50

* Includes \$2,147,753.56 Warrants Payable and \$24,000.00 Debt drawn for and unpaid.

SCHEDULE A-1
City of Boston and County of Suffolk
DETAIL OF CASH BALANCES IN TREASURY
December 31, 1947

General Revenue Funds:

City Budget	\$1,478,211.83
County Budget	30,764.46

Free Cash:

Temporary Loans Outstanding, December 31, 1947	\$4,000,000.00
Cumulative Cash Deficit, December 31, 1947	3,280,723.11
	\$719,276.89
State Assessments, 1947 (Net Underestimate)	85,370.58
	\$633,906.31
Transfer to Excess and Deficiency Account from Assessments Collected and Reserved	840.39
	\$634,746.70
Transfer from Excess and Deficiency Account to Interest Tailings	2,720.00
Excess over requirements	632,026.70
	\$2,141,002.99
School Budget	\$47,563.52
Schools — Unexpended appropriation balances	471,978.30
	\$519,541.82
Add — Excess in Actual over Estimated Revenue	65,313.05
	584,854.87
City Debt Requirements, Interest	\$11,883.69
City Loans, Redemption of	1,686.19
	13,569.88
Total General Revenue Funds Cash (Exhibit A-1)	\$2,739,427.74

Special Revenue Funds:

Income Departments:

Water Service	\$1,502,883.32
Water Service, Sale of Property	9,200.00
Water Service, Deposit Account	38,251.00
House of Correction, Industries	11,492.88
Sumner Traffic Tunnel	11,850.05
Sumner Traffic Tunnel — Excess Receipts	64,818.69
	1,638,495.94

Rapid Transit Interest and Sinking Fund Account	807,583.62
Traffic Tunnel, Debt Requirements, Interest	1,270.00

Federal Grants:

Public Welfare Department:

Aid to Dependent Children—Administrative Expenses	\$32,346.45
Aid to Dependent Children	326.32
Old Age Assistance — Administrative Expenses	8,931.36
Old Age Assistance	1,713.63
	\$43,317.76

Health Department:

Health Education No. 7	\$1,341.84
Social Disease Control No. 7	843.98
Tuberculosis Control No. 1	675.00
Tuberculosis Control No. 2	24,736.79
Tuberculosis Control No. 3	11,020.17
Tuberculosis Control No. 4	9,257.06
	47,874.84

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1947

Hospital Department:

Cadet Nursing Program	\$25,159.59	
Tuberculosis Control	2,595.79	
Nurses' Home, Plans	3,136.23	
Surgical Building, Plans	55,000.00	
Veterans' Training	1,310.05	
		<u>\$87,201.66</u>

Long Island Hospital:

Tuberculosis Control No. 3	\$100.00	
Chronic Hospital, Plans	2,220.00	
		<u>2,320.00</u>

\$180,714.26

Miscellaneous:

Blue Cross Deductions	\$11,808.87	
Collecting Department, Suspense Account	550.62	
Debt Drawn for but Unpaid	37,000.00	
Duplicates and Overpayments	124,650.19	
Interest Tailings	3,303.75	
Park Department, Suspense Account	4,553.71	
Pay Roll Tailings Account	42,857.59	
Sales of City Property — General	204,364.33	
Sales of City Property — Schools	95,713.32	
Street Openings Account	24,325.70	
Tellers' Adjustment Account	537.43	
Unclaimed Money	1,933.18	
Pay Roll Deductions for Purchase of War Bonds	148,016.04	
Unliquidated Reserves — 1947 and Prior	317,937.87	
Withholding Tax Deductions	585,461.94	
Typewriter Replacement Reserve	207.77	
Equipment Replacement Reserve	297.70	
Special Guarantee Deposit Account	1,600.00	
Foreclosed Real Estate, Emergency Reconstruction	611.42	
Warrants Payable	2,147,753.56	
Parking Facilities Fund	9,313.55	
Traffic Tunnel Plans, Chapter 567, Acts of 1946	266.70	
		<u>3,763,065.24</u>

Total Special Revenue Funds Cash (Exhibit A-1) \$6,391,129.06

Capital Improvement Funds:

Boston Traffic Commission:	
Automatic Traffic Control Signals in Various Sections of the City	\$62,907.58

Fire Department:

New Fire Stations and Additions to and Improvement of Existing	
Fire Stations	9,187.18
Construction of Buildings, Acquisition of Land, etc.	434,963.99

Hospital Department:

Construction of Buildings, Acquisition of Land, etc.	62,289.10
--	-----------

Park Department:

Construction of Buildings, Acquisition of Land, etc.	350,959.20
Park and Playground Improvements, etc.	2,685.10
Playgrounds, Establishment and Extension of	4,962.40

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1947

Public Buildings Department:		
Construction of Buildings, Acquisition of Land, etc.	\$9,477.54	
Gymnasium, South Boston, Establishment of	3.27	
Public Works Department:		
Bridges, Construction of	89,354.36	
Public Ways, Construction of	263,742.57	
Sewerage Works	815,154.94	
Street Laying-Out Department:		
Highways, Making of	32,890.94	
Transit Department:		
Arlington Station	1,126.54	
Boston Tunnel and Subway	1,912.18	
Boylston Street Subway	3,243.29	
Boylston Street Subway — Chapter 394, Acts of 1930	20,803.91	
Cambridge Connection	4,193.36	
Dorchester Tunnel	7,323.98	
East Boston Tunnel Alterations	9,150.58	
East Boston Tunnel Alterations, Acts of 1924	121,418.93	
East Boston Tunnel Extension	3,951.49	
Huntington Avenue Subway — Acts of 1937 and 1938	49,536.74	
Traffic Tunnel	928,515.98	
Tremont Street Subway Alterations, Acts of 1924	36,095.09	
Miscellaneous:		
Voting Machines	736.00	
City of Boston Parking Facilities	1,838,738.26	
Departmental Equipment	370,030.28	
Temporary Housing for Veterans of World War II	96,299.28	
Permanent Housing for Veterans of World War II	1,382,605.51	
		\$7,014,259.57
Sinking Funds:		
City Debt	\$37,755.89	
Rapid Transit Debt	1,689,937.33	
Traffic Tunnel Debt	898,753.07	
Moneys for Reduction of Debt	77,080.59	
Total Sinking Fund Cash (Exhibit A-1)		2,703,526.88
Trust Funds:		
Appropriation Balances	\$330,489.50	
Balances held for Investment	1,277,751.37	
	\$1,608,240.87	
Retirement Board Funds	4,134,928.26	
Teachers' Retirement Fund	26,649.82	
Permanent School Pension Fund	2,036.00	
Franklin Fund	42,416.54	
Total Trust Funds Cash (Exhibit A-1)		5,814,271.49
Total Cash Balance (Exhibit A-1)		\$24,662,614.74
Total Cash Balance (as above)		\$24,662,614.74
Less: Sinking Funds	\$2,703,526.88	
Trust Funds in Treasurer's Custody	5,483,781.99	
		8,187,308.87
Operating Cash Balance (Exhibit A-2)		<u>\$16,475,305.87</u>

SECTION B

GENERAL REVENUE FUNDS

EXHIBIT B-1
City of Boston and County of Suffolk
BALANCE SHEET—GENERAL REVENUE FUNDS
December 31, 1947

ASSETS	
Cash in Treasury	\$2,739,427.74
Accounts Receivable:	
Taxes:	
Levies of 1939 and Prior	\$932,706.48
Levy of 1940	596,044.45
Levy of 1941	575,584.74
Levy of 1942	589,935.67
Levy of 1943	525,982.24
Levy of 1944	571,146.77
Levy of 1945	585,360.78
Levy of 1946	891,643.38
Levy of 1947	<u>5,312,033.63</u>
	10,580,438.14
Motor Vehicle Excise Taxes:	
Levies of 1946 and Prior	\$276,766.52
Levy of 1947	<u>362,064.12</u>
	638,830.64
Special Assessments:	
Moth Taxes:	
Levies of 1947 and Prior	136.00
Added to Taxes:	
Sidewalk 1947 and Prior	2,378.62
Unapportioned:	
Sidewalk 1947 and Prior	5,999.51
Assessments Apportioned but not due:	
Sidewalk	2,815.71
Departmental Commitments:	
City	\$827,306.01
County	1,410.90
Public Service Enterprises	<u>10,657.17</u>
	839,374.08
Assessors' Abatements in Excess of Overlay Accounts:	
Levies of 1937 and Prior	\$9,655.28
Levy of 1938	12,009.82
Levy of 1939	303,338.31
Levy of 1940	307,730.74
Levy of 1941	262,746.73
Levy of 1942	907,418.25
Levy of 1943	995,201.20
Levy of 1944	1,236,137.51
Levy of 1945	1,706,742.79
Levy of 1946	<u>1,830,566.95</u>
	7,571,547.58
State Assessments, 1947 (Net Underestimate)	85,370.58
Total	<u><u>\$22,466,318.60</u></u>

EXHIBIT B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
BALANCE SHEET — GENERAL REVENUE FUNDS
DECEMBER 31, 1947

LIABILITIES AND RESERVES

Temporary Loans:

In Anticipation of Revenue	\$4,000,000.00
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Appropriation Balances:

City Budget	\$1,478,211.83	
County Budget	30,764.46	
School Budget	47,563.52	
Debt Requirements	13,569.88	
		1,570,109.69

Reserved Accounts:

Taxes — To be refunded	2,038,252.61
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Overlays Reserved for abatements:

Levy of 1947	161,264.00
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Revenues available when collected:

Motor Vehicle Excise Taxes	\$638,830.64	
Special Assessments	11,329.84	
Departmental Commitments	839,374.08	
		1,489,534.56

Surplus Receipts (Available for appropriation):

School Committee	537,291.35
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Surplus Revenue (See Schedule B-5)	12,669,866.39
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Total	<u>\$22,466,318.60</u>
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EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Estimated Revenues and Expenditures Compared with Actual
Fiscal Year Ended December 31, 1947

REVENUES

	Adjusted Tax Levy Estimate	Actual Receipts		
DEPARTMENTAL REVENUES:				
City Departments — Actual Receipts.....			\$9,592,532.23	
Less: — Revenues Credited to Appropriations.....		\$61,661.20		
Accrued Interest and Rapid Transit Rentals Credited to Appropriations,		28,233.11		
Refunds.....		42,436.65		
	\$9,088,700.00		132,330.96	\$9,460,201.27
County Departments — Actual Receipts.....			480,631.84	
Less: — Refunds.....			4,656.26	
	425,000.00			475,975.58
Reimbursement from State:				
Courthouse Maintenance.....	100,000.00			147,511.03
Boxing Commission.....	—			12,864.83
Boston Housing Authority.....	360,000.00			290,779.37
	\$9,973,700.00			\$10,387,332.08
SCHOOL SURPLUS AND RECEIPTS:				
Actual Receipts.....			\$1,630,733.56	
School Surplus, January 1, 1947.....			268,698.84	
			\$1,899,432.40	
Less: — "Damages by Dogs, etc.".....			10,652.68	
			\$1,888,779.72	
Less: — Surplus in Estimated Receipts.....			65,313.05	
	1,823,466.67			1,823,466.67
INCOME TAX.....	5,490,028.30			5,427,676.75
CORPORATION TAX.....	3,294,574.28			3,277,275.24
STATE OWNED LANDS.....	151,777.31			84,402.50
MEAL TAX (Old Age Assistance).....	241,250.00			275,361.77
HIGHWAY FUND.....	843,402.94			843,402.94
STATE-BOSTON RETIREMENT SYSTEM PENSION FUND.....	268,976.96			268,970.91
EXCISE TAX ON FOREIGN SHIPS.....	13,300.00			13,333.33
MOTOR VEHICLE EXCISE TAXES:				
Collections on 1947 Assessments.....			\$341,427.30	
Collections on Prior Years' Assessments.....			278,286.66	
			\$619,713.96	
Less: — Refunds.....			1,877.49	
	450,000.00			617,836.47
POLL TAXES:				
Collections on 1947 Assessments.....			\$190,352.00	
Collections on Prior Years' Assessments.....			72,628.00	
	520,974.00			262,980.00
REAL AND PERSONAL PROPERTY TAXES:				
Collections on 1947 Assessments.....			\$66,616,003.16	
Collections on Prior Years' Assessments.....			5,259,684.00	
			\$71,875,687.16	
Less: — Refunds.....			5,479,808.16	
	70,155,680.04			66,395,879.00

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

ESTIMATED REVENUES AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1947

EXPENDITURES

	Adjusted Tax Levy Estimate	Actual Payments	
CITY MAINTENANCE:			
Gross Expenditures.....		\$57,998,474.02	
Balances Credited to 1948 Appropriations.....		1,478,211.83	
		\$59,476,685.85	
Trust Fund Income Appropriated for Maintenance.....	\$258,321.85		
Balances Carried Forward from 1946.....	2,115,255.64		
Revenue Credited to Appropriations.....	61,661.20		
		2,435,238.69	
Actual Tax Levy Estimate.....	\$57,847,902.66		
Less: — Net Transfers from.....	137,730.46		
	\$57,710,172.20		\$57,041,447.16
COUNTY MAINTENANCE:			
Gross Expenditures.....		\$4,561,448.96	
Balances Credited to 1948 Appropriations.....		30,764.46	
		\$4,592,213.42	
Balances Carried Forward from 1946.....		97,219.15	
Actual Tax Levy Estimate.....	\$4,511,229.16		
Add: — Net Transfers to.....	66,460.00		
	4,577,689.16		4,494,994.27
SCHOOL MAINTENANCE:			
Gross Expenditures.....		\$19,526,145.47	
Balances Credited to 1948 Appropriations.....		47,563.32	
Unexpended Balances Available for 1948 Appropriations.....		471,978.30	
		\$20,045,687.29	
Balances Carried Forward from 1946.....	\$57,543.00		
Pension Revenue from State.....	232,009.30		
Permanent School Pension Fund.....	81,000.00		
		370,552.30	
	19,675,134.99		19,675,134.99
DEBT REQUIREMENTS:			
Gross Expenditures.....		\$11,016,918.58	
Balances Credited to 1948 Appropriations.....		13,569.88	
		\$11,030,488.46	
Balances Carried Forward from 1946.....	\$2,742.17		
Revenue Credited to Appropriations.....	28,233.11		
Receipts from Sinking Fund Commission.....	1,650,919.98		
Transfer from Water Income.....	2,558,866.89		
Premium on Permanent Loans.....	1,686.19		
		4,242,548.34	
Actual Tax Levy Estimate.....	\$6,851,564.04		
Add: — Net Transfers to.....	40.00		
	6,851,604.04		6,787,940.12
PENSION ACCUMULATION FUND:			
Gross Expenditures.....		\$2,139,679.97	
Less: — Pension Revenue from State.....		291,679.97	
	1,848,000.00		1,848,000.00
BOTLSTON STREET SUBWAY, CHAPTER 394, ACTS OF 1930, RENTAL DEFICIT.....	114,590.18		114,590.18
HUNTINGTON AVENUE SUBWAY, RENTAL DEFICIT.....	119,213.42		119,213.42
STATE TAX AND ASSESSMENTS:			
State Tax.....		\$1,036,950.00	
Miscellaneous Assessments.....		57,141.28	
		\$1,094,091.28	
Add: — Reserve for Underestimate — 1946.....		4,305.11	
		\$1,098,396.39	
Add: — Reserve for Overestimate — 1947.....		1,274.26	
	1,099,670.65		1,099,670.65
METROPOLITAN DISTRICT ASSESSMENTS:			
Actual Expenditures.....		\$865,477.78	
Add: — Reserve for Underestimate — 1946.....		18,562.61	
		\$884,040.39	
Less: — Reserve for Underestimate — 1947.....		55,254.75	
	828,785.64		828,785.64
BOSTON ELEVATED RAILWAY DEFICITS:			
Actual Expenditures.....		\$2,859,995.78	
Less: — Deficits Appropriated and Reserved.....		2,357,315.99	
		\$502,679.79	
Add: — Reserve for Overestimate — 1947.....		4,352.71	
	507,032.50		507,032.50
Boylston Street Subway, Rental Deficit.....		\$73,972.07	
Add: — Reserve for Underestimate — 1946.....		116.78	
		\$74,088.85	
Less: — Reserve for Underestimate — 1947.....		81.59	
	74,007.26		74,007.26

EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Estimated Revenues and Expenditures Compared with Actual
Fiscal Year Ended December 31, 1947

REVENUES				
	Adjusted Tax Levy Estimate	Actual Receipts		
TAX TITLES -- General Revenue:				
Actual Receipts.....			\$533,128.77	
Less: -- Refunds.....	—		2,168.01	
				\$530,960.76
TAX POSSESSIONS.....	—			370,155.00
APPROPRIATIONS FROM SURPLUS REVENUE.....	\$2,636,206.50			2,386,206.50
REFUND OF INTEREST ON TAXES ABATED.....	—			117.91
HOSPITAL DEPARTMENT, CHAPTER 486, ACTS OF 1921.....	—			489.05
TRANSFERS FROM OTHER FUNDS:				
Sales of City Property.....	75,000.00			75,000.00
Park Department, Suspense Account.....	31,790.00			31,790.00
Unliquidated Reserves.....	7,062.87			7,062.87
Total.....	\$95,977,189.87			\$93,079,699.75
Income and Credits Utilized in the Tax Levy.....			\$95,977,189.87	
Actual Maintenance Receipts.....			93,079,699.75	
Excess of Estimated Receipts over Actual.....				\$2,897,490.12
Total Tax Levy Appropriations and Warrants.....			\$95,977,189.87	
Actual Expenditures.....			95,155,043.15	
Unexpended Balances.....				\$22,146.72
Operating Deficit -- 1947.....				\$2,075,343.40

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED REVENUES AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1947

EXPENDITURES

	Adjusted Tax Levy Estimate	Actual Payments	
Legal Expenses, Boston Elevated Railway, Chapter 89, Resolves of 1941.....		\$83,948.31	
Less: — Appropriated and Reserved.....		48,287.10	
Less: — Reserved for Underestimate — 1947.....	—	\$35,661.21	—
		35,661.21	
OVERLAY DEFICITS APPROPRIATED.....	\$2,386,206.50		\$2,386,206.50
TRANSFERS FROM OTHER FUNDS:			
Unliquidated Reserves.....	7,062.87		—
TRANSFERS TO OTHER FUNDS:			
City Record, Publication of.....	9,193.59		9,193.59
Printing Department.....	4,891.75		4,891.75
Departmental Equipment.....	158,935.12		158,935.12
HOSPITAL DEPARTMENT:			
Construction of Buildings, Acquisition of Land, etc.....	5,000.00		5,000.00
Total.....	\$95,977,189.87		\$95,155,043.15

Accumulated Deficit, January 1, 1947.....	\$1,205,379.71
Add: — Operating Deficit — 1947.....	2,075,343.40
Accumulated Deficit, December 31, 1947.....	\$3,280,723.11

EXHIBIT B-3
City of Boston and County of Suffolk

GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1947

DEPARTMENT OR ACTIVITY	Balances from 1946	Credits		Loans
		Revenue Received	Appropriations	
CITY BUDGET				
Art Department			\$3,893.00	
Assessing Department			449,896.16	
Auditing Department			128,363.98	
Central Payroll Bureau, Establishment of	\$1,328.12		46,239.13	
Board of Real Estate Commissioners	16,276.02		96,514.54	
Boston Retirement Board			31,232.74	
State-Boston Retirement System Expense Fund			28,664.46	
State-Boston Retirement System Pension Fund			306,458.00	
Boston Traffic Commission			230,613.86	
Budget Department			21,167.20	
Building Department			334,948.13	
Board of Appeal			15,807.52	
Board of Examiners			5,963.40	
Unsafe Buildings, Securing, Removing, etc.	64,912.21		40,000.00	
City Clerk Department			58,662.63	
Recording and Binding of Veterans' Discharges, etc.			15,000.00	
City Council			111,876.00	
City Council Proceedings			12,000.00	
City Documents			18,000.00	
City Planning Board			28,355.31	
Collecting Department			164,084.28	
Department of Veterans' Services			900,312.22	
Election Department			346,397.22	
Finance Commission			50,000.00	
Fire Department	49,785.00		7,131,103.96	
Boats, Purchase, Furnishing and Equipping of	241,553.00			
Buildings, Alterations and Repairs	269,000.36			
Electrical Inspection Division			108,398.62	
Health Department			1,119,182.22	
Health Unit Facilities, Dorchester District, Establishment of	6,236.51			
Hospital Department	25,059.55		6,042,500.00	
Installations, Alterations and Repairs			175,000.00	
Sanatorium Division	15,426.09		1,122,566.72	
Sanatorium Division, Installations, Alterations and Repairs	128,410.07		100,000.00	
Institutions Department:				
Central Office			59,711.78	
Child Welfare Division			530,261.56	
Long Island Hospital	11,637.50		1,082,750.00	
Long Island Hospital, Special Improvements and Repairs	109,854.86		405,000.00	
Eastern Avenue Wharf, Repairs, etc.	2,660.82		35,000.00	
Eastern Avenue Wharf, Docking Facilities				
Steamers			137,938.88	
Boat Purchase, Alterations, etc.	14,217.34			
Law Department			224,177.29	
Library Department	6,230.96		1,811,318.98	
Central Library Building Roof, Construction, etc.	7,648.79			
Licensing Board			77,743.00	
Mayor, Office Expenses			128,322.00	
Municipal Employment Bureau			33,602.00	
Park Department			1,614,441.68	
Park and Playground, Improvements, etc.	94,956.59		200,000.00	
Reconstruction and Repair of Parkways and Roadways	179,314.86			
Rehabilitation of the Franklin Park Zoo			50,000.00	
Cemetery Division			152,076.43	
Park, South End District	40,555.00			
South Boston Gymnasium, Equipment				
Cemetery Division, Maintenance and Improvement of		\$60,000.00		
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of		198,321.85		
South Boston District Headquarters, Establishment of	3,500.00			

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1947

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1948
		\$3,893.00	\$3,783.41	\$14.52	\$3,797.93	\$95.07	
		449,896.16	443,461.28	1,621.83	445,083.11	4,813.05	
	\$29.45	128,334.53	123,874.35	2,069.22	125,943.57	1,390.96	\$1,000.00
		47,567.25	41,735.59	2,536.35	44,271.94	295.31	3,000.00
		112,790.56	53,032.36	3,402.02	56,434.38	40,080.16	16,276.02
		31,232.74	29,483.15	336.09	29,819.24	1,413.50	
		28,664.46	26,701.49	1,363.07	28,064.56		599.90
		306,458.00	245,793.20		245,793.20		60,664.80
		230,613.86	204,106.75	15,467.01	219,573.76	11,040.10	
		21,167.20	19,658.26	3.10	19,661.36	1,505.84	
		334,948.13	315,565.11	2,167.73	317,732.84	17,215.29	
		15,807.52	15,128.24	79.20	15,207.44	600.08	
		5,963.40	5,880.99	80.00	5,960.99	2.41	
		104,912.21	64,483.11		64,483.11		40,429.10
		58,662.63	55,435.38	1,270.81	56,706.19	1,956.44	
		15,000.00	14,691.78		14,691.78	308.22	
\$3,775.00		115,651.00	115,247.44	354.99	115,602.43	48.57	
7,000.00		19,000.00	11,674.97	6,901.03	18,576.00	424.00	
13,600.00		31,600.00	17,505.17	12,197.59	29,702.76	1,897.24	
		28,355.31	26,880.15	928.04	27,808.19	547.12	
	1,865.43	162,218.85	158,728.33	1,229.52	159,957.85	2,261.00	
	30,000.00	886,812.22	877,415.79	6,714.91	884,130.70	2,681.52	
	28,609.32	317,787.90	286,925.94	11,188.15	298,114.09	19,673.81	
		50,000.00	46,482.09	92.98	46,575.07	3,424.93	
	117,241.54	7,063,647.42	6,888,157.02	108,541.60	6,996,698.62	66,948.80	
		241,553.00	176,012.82		176,012.82		65,540.18
		269,000.36	214,849.24	4,778.04	219,627.28		49,373.08
		108,398.62	103,682.76	187.66	103,870.42	4,528.20	
	7,000.00	1,112,182.22	1,047,999.61	35,563.91	1,083,563.52	28,618.70	
		6,236.51					6,236.51
211,100.00		6,278,659.55	5,841,824.72	188,031.80	6,029,856.52	169,232.34	79,570.69
		175,000.00	419.00	3,150.68	3,569.68		171,430.32
29,000.00	15,000.00	1,151,992.81	1,068,812.33	71,128.84	1,139,941.17	8,594.53	3,457.11
	14,000.00	214,410.07	110,019.91	896.62	110,916.53		103,493.54
		60,320.63	59,009.97	534.43	59,544.40	776.23	
608.85		543,481.39	476,444.28	61,069.06	537,513.34	5,968.05	
13,379.83	160.00	1,044,720.32	961,454.20	45,307.04	1,006,761.24	37,959.08	
	49,667.18	514,854.86	355,797.82	16,406.23	372,204.05		142,650.81
		37,660.82	37,081.53	14.69	37,096.22	564.60	
75,000.00		75,000.00					75,000.00
7,829.41		145,768.29	131,813.02	5,386.20	137,199.22	8,569.07	
	1,990.91	12,226.43	12,226.43		12,226.43		
		224,177.29	217,736.83	647.34	218,384.17	5,793.12	
		1,817,549.94	1,773,609.39	37,780.08	1,811,389.47	1.17	6,159.30
		7,648.79	3,584.68		3,584.68		4,064.11
		78,908.69	74,596.84	3,952.02	78,548.86	359.83	
1,165.69		135,822.00	129,120.47	2,192.13	131,312.60	4,509.40	
7,500.00		33,602.00	31,791.62	248.09	32,039.71	1,562.29	
		1,712,335.32	1,641,986.29	40,337.84	1,682,324.13	29,572.59	498.60
97,953.64		240,292.95	149,505.86	1,722.62	151,228.48		89,064.47
31,790.00	86,453.64	179,314.86	125,030.03		125,030.03		54,284.83
		50,000.00	16,768.44		16,768.44		33,231.56
		152,076.43	129,498.52	3,082.03	132,580.55	11,046.65	8,449.23
		40,555.00	30,272.75		30,272.75		10,282.25
3,500.00		3,500.00					3,500.00
		60,000.00	60,000.00		60,000.00		
		198,321.85	198,321.85		198,321.85		
	3,500.00						

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1947

DEPARTMENT OR ACTIVITY	Balances from 1946	Credits		Loans
		Revenue Received	Appropriations	
Police Department			\$8,722,589.58	
Public Buildings Department	\$881.60		834,862.91	
City Hall Annex, Emergency Repairs, Steel Framework and Masonry	20,143.46		75,000.00	
Municipal Buildings, Oak and Tyler Streets and J. J. Williams, Alterations, Repairs, etc.			20,000.00	
Municipal Building, Charlestown, Alterations, Repairs, etc.			20,000.00	
Market Division			21,469.45	
Public Welfare Department:				
Central Office	101,044.85		11,467,587.08	
Temporary Home			27,015.00	
Wayfarers' Lodge	296.70		32,802.26	
Installation of Federal Stamp Plan		\$10,295.00		
Public Works Department:				
Central Office			39,077.00	
Bridge Service			591,969.00	
Bridges, Construction of	4,236.59			
Bridges, Repairs, etc.	51,265.78		200,000.00	
Construction of Buildings and Other Related Objects	1,445.84			
Ferry Service			305,014.99	
Ferry Improvements, etc.	56,722.09		45,000.00	
Lighting Service			1,002,453.72	
Paving Service			1,227,687.81	
Beacon Street (Chapter 90)	50,000.00	50,000.00		
Grade Crossing, Elimination of	25,000.00			
Reconstruction of Streets	2,434.27		200,000.00	
Sidewalks, Construction and Reconstruction of	925.39		50,000.00	
Sanitary Service	20,689.85		4,427,907.08	
Sewer Service			566,437.25	
Sewerage Works	32,500.84		154,100.00	
Registry Department			110,965.10	
Sinking Funds Department			2,930.00	
Statistics Department			21,608.00	
Street Laying-Out Department			176,254.08	
Supply Department			79,581.71	
Treasury Department			139,807.76	
Weights and Measures Department			68,287.98	
Special Items:				
Civilian Defense Activities	1,560.00			
Contingent Fund			325,000.00	
Construction of Buildings, etc. (Fire, Hospital, Park and Public Buildings Departments)	89,803.41			
Construction of Buildings and Original Equipment and Furnishings Thereof	149,000.00		154,100.00	
Conventions and Entertainment of Distinguished Guests			44,650.00	
Departmental Equipment	128,030.50		154,100.00	
Public Celebrations		1,366.20	75,000.00	
Public Ways, Construction of	4,219.86		154,100.00	
Reserve Fund			125,000.00	
Snow Removal	86,490.96		400,000.00	
Totals — City Budget	\$2,115,255.64	\$319,983.05	\$57,847,902.66	

SCHOOL BUDGET

School Committee:	
Salaries of Officers	\$597,639.43
Salaries of Supervisors of Attendance	105,820.00
Salaries of Instructors	13,360,111.22
Cafeterias — Salaries, Supplies and Incidentals	677,070.32
Salaries of Custodians	1,175,127.54
Salaries of Medical Aides	33,061.60
Fuel and Light	655,966.87
Supplies and Incidentals	871,004.38
Pensions to Veterans	77,334.36
Pension to Janitress — Matron	432.00

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1947

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1948
\$1,000.00	\$187,339.11 7,780.97	\$8,535,250.47 828,963.54	\$8,439,872.72 771,301.66	\$92,586.23 49,509.25	\$8,532,458.95 820,810.91	\$2,791.52 7,170.63	\$982.00
		95,143.46	93,323.27		93,323.27		1,820.19
		20,000.00	7,542.08		7,542.08		12,457.92
		20,000.00	19,319.95		19,319.95		680.05
280.97		21,750.42	21,542.96	196.83	21,739.79	10.63	
	6,349.00	11,562,282.93	11,423,608.58	109,361.99	11,532,970.57	18,044.36	11,268.00
3,645.00	535.00	30,125.00	22,641.01	4,963.81	27,604.82	1,673.18	847.00
3,239.00		36,337.96	26,833.49	6,691.38	33,524.87	1,863.09	950.00
		10,295.00					10,295.00
		39,077.00	38,060.96	64.27	38,125.23	951.77	
5,000.00		596,969.00	556,664.96	13,542.99	570,207.95	26,761.05	
		4,236.59					4,236.59
	5,000.00	246,265.78	171,823.14	5,133.08	176,956.22		69,309.56
		1,445.84	102.79		102.79		1,343.05
	21,033.51	283,981.48	258,696.47	8,173.68	266,870.15	17,111.33	
		101,722.09	45,764.84		45,764.84		55,957.25
54,867.82		1,057,321.54	901,134.04	156,187.50	1,057,321.54		
	16,000.00	1,211,687.81	1,171,856.88	16,774.99	1,188,631.87	23,055.94	
		100,000.00	100,000.00		100,000.00		
		25,000.00					25,000.00
10,000.00		212,434.27	192,048.73	11,194.08	203,242.81		9,191.46
6,000.00		56,925.39	56,924.84		56,924.84		.55
	60,000.00	4,388,596.93	4,341,272.00	23,468.29	4,364,740.89	23,856.04	
		566,437.25	527,905.16	20,026.64	547,931.80	14,332.91	4,172.54
		186,600.84	186,600.84		186,600.84		
		110,965.10	98,115.25	6,077.04	104,192.29	6,772.81	
29.45		2,959.45	2,959.45		2,959.45		
		21,608.00	21,440.94		21,440.94	167.06	
1,865.43		178,119.51	176,968.14	709.45	177,677.59	441.92	
		79,581.71	75,797.85	255.12	76,052.97	3,528.74	
		139,807.76	135,922.37	1,163.73	137,086.10	2,721.66	
		68,287.98	65,216.75	997.70	66,214.45	2,073.53	
		1,560.00	1,560.00		1,560.00		
159,281.20		484,281.20	443,299.79	38,191.16	481,490.95	2,790.25	
		89,803.41	23,931.57		23,931.57		65,871.84
14,000.00	154,100.00	163,000.00	17,848.43		17,848.43		145,151.57
		44,650.00	31,264.80	752.53	32,017.33	12,632.67	
	158,935.12	123,195.38	123,195.38		123,195.38		
15,000.00	1,500.00	89,866.20	84,208.02	1,963.50	86,171.52	3,694.68	
		158,319.86	131,395.39		131,395.39		26,924.47
	125,000.00	653,939.39	409,046.09	241,396.92	650,443.01		3,496.38
167,448.43							
\$961,359.72	\$1,099,090.18	\$60,145,410.89	\$56,488,114.75	\$1,510,359.27	\$57,998,474.02	\$668,725.04	\$1,478,211.83
						Available for Appropriation in 1948	
\$12,000.00		\$609,639.43	\$594,433.12		\$594,433.12	\$15,206.31	
		105,820.00	100,596.62	\$21.25	100,617.87	5,202.13	
	\$17,500.00	13,342,611.22	13,062,474.72	12,467.05	13,074,941.77	267,669.45	
		677,070.32	621,826.26	40,242.07	662,068.33	15,001.99	
		1,175,127.54	1,164,017.80	4,411.92	1,168,429.72	6,697.82	
		33,061.60	31,345.22		31,345.22	1,716.38	
		655,966.87	509,876.03	127,928.53	637,804.56	18,162.31	
		871,004.38	754,930.31	104,618.71	859,549.02	11,455.36	
		77,334.36	64,856.06		64,856.06	12,478.30	
		432.00	432.00		432.00		

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1947

DEPARTMENT OR ACTIVITY	Balances from 1946	Credits		Loans
		Revenue Received	Appropriations	
School Committee— <i>Concluded</i> :				
Americanization			\$14,253.80	
Vocational Guidance			54,537.03	
Physical Education			482,370.54	
School Physicians and Nurses			271,050.00	
Extended Use of the Public Schools			88,840.17	
Pensions to Teachers	\$3,141.07	\$313,009.30		
Department of School Buildings:				
Alterations, Repairs, Furniture and Fixtures	52,616.33		1,201,245.73	
Land and Buildings for Schools	1,785.60		9,270.00	
Totals — School Budget	\$57,543.00	\$313,009.30	\$19,675,134.99	
COUNTY BUDGET				
County Court House (Custodian)	\$9,448.50		\$433,968.23	
County Buildings:			133,004.39	
Mortuary Building, North Grove Street, Alterations, Repairs, etc.			20,000.00	
Jail			271,343.87	
Jail Improvements			14,500.00	
Supreme Judicial Court			59,940.66	
Superior Court:				
Civil Session, General Expenses			459,778.01	
Civil Session, Clerk's Office			235,572.24	
Criminal Session			558,434.07	
Probate Court	516.54		43,030.12	
Municipal Court, City of Boston			615,462.16	
Municipal Court, Charlestown District			42,031.50	
East Boston District Court			40,343.22	
Municipal Courts:				
South Boston District			45,868.03	
Dorchester District			60,810.13	
Roxbury District			146,838.70	
West Roxbury District			52,262.76	
Brighton District			35,991.35	
Boston Juvenile Court			41,617.52	
District Court of Chelsea			45,534.93	
Registry of Deeds			266,587.05	
Index Commissioners			29,212.03	
Insanity Cases			36,135.00	
Medical Examiner Service:				
Northern Division			28,947.40	
Southern Division			20,163.62	
Associate Medical Examiner Service:				
Northern Division			2,062.50	
Southern Division			2,177.50	
Miscellaneous Expenses:				
Auditing Department			27,370.18	
Budget Department			17,672.72	
Collecting Department			1,000.00	
Sheriff			5,025.00	
Treasury Department			6,025.00	
Social Law Library			1,000.00	
Penal Institutions Department:				
Central Office			53,729.12	
House of Correction	1,333.47		547,790.15	
House of Correction, Special Improvements and Repairs	85,920.64		100,000.00	
Special Items:				
Contingent Fund			10,000.00	
Totals — County Budget	\$97,219.15		\$4,511,229.16	
DEBT REQUIREMENTS				
Redemption of Funded Debt:				
City	\$129.67	\$1,650,919.98	\$5,136,683.46	
County			133,000.00	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1947

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Available for Appropriation in 1948	Carried Forward to 1948
\$1,500.00		\$15,753.80	\$15,297.86		\$15,297.86	\$455.94	
		54,537.03	52,316.04	\$109.12	52,425.16	2,111.87	
		482,370.54	374,542.65	11,285.48	385,828.13	96,542.41	
		271,050.00	266,365.67	300.00	266,665.67	4,384.33	
4,000.00		92,840.17	89,760.34	950.98	90,711.32	2,128.85	
		316,150.37	308,127.86	1,099.53	309,227.39		\$6,922.98
		1,253,862.06	1,162,808.28	44,590.49	1,207,398.77	7,608.35	38,854.94
		11,055.60	4,113.50		4,113.50	5,156.50	1,785.60
\$17,500.00	\$17,500.00	\$20,045,687.29	\$19,178,120.34	\$348,025.13	\$19,526,145.47	\$471,978.30	\$47,563.52
						Remaining in Treasury	
\$7,000.00	\$3,000.00	\$440,416.73	\$414,277.99	\$23,577.96	\$437,855.95	\$1,292.78	\$1,268.00
	1,507.95	138,496.44	125,541.62	6,718.19	132,259.81	6,236.63	
500.00		20,500.00	20,000.00		20,000.00		500.00
1,258.03	2,568.28	270,033.62	262,012.97	7,934.63	269,947.60	86.02	
1,000.00		15,500.00	10,189.46	4,486.58	14,676.04		823.96
		59,940.66	56,373.45	361.09	56,734.54	3,206.12	
	7,138.72	452,639.29	439,339.68	2,877.28	442,216.96	10,422.33	
7,138.72	7,500.00	235,210.96	232,875.69	1,947.27	234,822.96	388.00	
19,766.44	3,850.00	574,350.51	549,660.46	18,230.73	567,891.19	6,459.32	
6,000.00		49,546.66	42,252.13	6,488.01	48,740.14	806.52	
	12,266.44	603,195.72	583,803.46	3,562.57	587,366.03	11,963.27	3,866.42
1,300.00		43,331.50	41,881.63	1,322.56	43,204.19	127.31	
		40,343.22	38,892.76	995.82	39,888.58	454.64	
		45,868.03	43,794.95	769.69	44,564.64	1,303.39	
	300.00	60,510.13	57,935.98	672.80	58,608.78	1,901.35	
		146,838.70	143,559.88	2,602.87	146,162.75	675.95	
		52,262.76	50,952.36	501.27	51,453.63	809.13	
		35,991.35	33,512.22	1,589.73	35,101.95	889.40	
		41,617.52	40,472.55	800.22	41,272.77	344.75	
783.31		46,318.24	43,483.39	1,230.81	44,714.20	1,604.04	
	1,150.00	265,437.05	249,096.21	13,601.98	262,698.19	2,738.86	
	226.50	28,985.53	28,244.30	473.90	28,718.20	267.33	
5,226.50		41,361.50	36,481.80	4,846.88	41,328.68	32.82	
190.00		29,137.40	28,119.01	664.16	28,783.17	354.23	
591.64		20,755.26	19,785.21	935.53	20,720.74	34.52	
628.28		2,690.78	2,322.83	267.70	2,590.53	100.25	
408.28		2,585.78	2,462.78	95.00	2,557.78	28.00	
	40.00	27,330.18	25,644.00	67.50	25,711.50	1,618.68	
		17,672.72	17,364.41	240.95	17,605.36	67.36	
		1,000.00	999.96		999.96	.04	
		5,025.00	5,003.14	15.60	5,018.74	6.26	
		6,025.00	5,989.78		5,989.78	35.22	
		1,000.00	1,000.00		1,000.00		
300.00		54,029.12	53,713.50	178.02	53,891.52	137.60	
60,000.00	300.00	608,823.62	522,465.10	61,661.21	584,126.31	24,697.31	
		185,920.64	153,243.16	8,371.40	161,614.56		24,306.08
	5,783.31	4,216.69	153.23	458.00	611.23	3,605.46	
\$112,091.20	\$45,631.20	\$4,674,908.31	\$4,382,901.05	\$178,547.91	\$4,561,448.96	\$82,694.89	\$30,764.46
\$2,500,653.08		\$9,343,386.19	\$9,346,700.00		\$9,346,700.00		\$1,686.19
		133,000.00	133,000.00		133,000.00		

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1947

DEPARTMENT OR ACTIVITY	Balances from 1946	Credits		Loans
		Revenue Received	Appropriations	
Redemption of Floating Debt:				
Revenue Anticipation Loans			\$27,000,000.00	
Payments to Sinking Fund Commission			8,565.00	
Interest Payments:				
City	\$2,612.50	\$28,233.11	1,540,161.83	
County			33,153.75	
Totals — Debt Requirements	<u>\$2,742.17</u>	<u>\$1,679,153.09</u>	<u>\$33,851,564.04</u>	
Pension Accumulation Fund		<u>\$291,679.97</u>	<u>\$1,848,000.00</u>	
Boylston Street Subway, Chapter 394, Acts of 1930, Rental Deficit			<u>\$114,590.18</u>	
Huntington Avenue Subway, Rental Deficit			<u>\$119,213.42</u>	
STATE TAX AND ASSESSMENTS				
State Tax and Miscellaneous Assessments	\$4,305.11†		\$1,099,670.65	
Metropolitan District Assessments	18,562.61†		\$28,785.64	
Boston Elevated Railway Deficits	2,357,315.99†		507,032.50	
Legal Expenses, Boston Elevated Railway, Chapter 89, Acts of 1941	48,287.10†			
Boylston Street Subway, Rental Deficit	116.78†		74,007.26	
Totals — State Tax and Assessments	<u>\$2,382,618.59</u>		<u>\$2,509,496.05</u>	
REFUNDS				
City Activities		\$44,604.66		
County Activities		4,656.26		
Taxes		5,481,685.65		
Totals — Refunds		<u>\$5,530,946.57</u>		
MISCELLANEOUS				
Damages by Dogs, etc.		\$11,941.10		
Premiums on Permanent Loans			\$2,386,206.50	
Overlay Deficits				
Unliquidated Reserve — City — 1943				
Unliquidated Reserve — County — 1943				
Totals — Miscellaneous		<u>\$11,941.10</u>	<u>\$2,386,206.50</u>	

* Overestimate.

† Underestimate.

‡ Boston Elevated Railway deficits appropriated and reserved.

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1947

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1948
		\$27,000,000.00	\$27,000,000.00		\$27,000,000.00		
		8,565.00	8,565.00		8,565.00		
		1,571,007.44	1,495,459.83		1,495,459.83	\$63,663.92	\$11,883.69
\$40.00		33,193.75	33,193.75		33,193.75		
<u>\$2,560,693.08</u>		<u>\$38,094,152.38</u>	<u>\$38,016,918.58</u>		<u>\$38,016,918.58</u>	<u>\$63,663.92</u>	<u>\$13,569.88</u>
		<u>\$2,139,679.97</u>	<u>\$2,139,679.97</u>		<u>\$2,139,679.97</u>		
		<u>\$114,590.18</u>	<u>\$114,590.18</u>		<u>\$114,590.18</u>		
		<u>\$119,213.42</u>	<u>\$119,213.42</u>		<u>\$119,213.42</u>		
		\$1,095,365.54	\$1,094,091.28		\$1,094,091.28		\$1,274.26*
		810,223.03	865,477.78		865,477.78		55,254.75†
		2,864,348.49	2,859,995.78		2,859,995.78		4,352.71*
		48,287.10	83,948.31		83,948.31		35,661.21†
		73,890.48	73,972.07		73,972.07		81.59†
		<u>\$4,892,114.64</u>	<u>\$4,977,485.22</u>		<u>\$4,977,485.22</u>		<u>\$85,370.58†</u>
		\$44,604.66	\$44,576.08	\$28.58	\$44,604.66		
		4,656.26	4,656.26		4,656.26		
		5,481,685.65	5,481,685.65		5,481,685.65		
		<u>\$5,530,946.57</u>	<u>\$5,530,917.99</u>	<u>\$28.58</u>	<u>\$5,530,946.57</u>		
\$10,652.68		\$10,652.68	\$8,370.68	\$2,282.00	\$10,652.68		
	\$1,686.19	10,254.91	10,203.43	51.48	10,254.91		
		2,386,206.50	2,386,206.50		2,386,206.50		
6,602.58		6,602.58				\$6,602.58	
460.29		460.29				460.29	
<u>\$17,715.55</u>	<u>\$1,686.19</u>	<u>\$2,414,176.96</u>	<u>\$2,404,780.61</u>	<u>\$2,333.48</u>	<u>\$2,407,114.09</u>	<u>\$7,062.87</u>	

* Overestimate.

† Underestimate.

‡ Boston Elevated Railway deficits appropriated and reserved.

SCHEDULE B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Receipts
Fiscal Year Ended December 31, 1947

TAXES:*Current Year's Levy:*

Real Property	\$60,331,676.98
Personal Property	6,298,453.35
Motor Vehicle Excise	341,427.30
Poll	190,352.00
Excise Tax, Foreign Ships	13,333.33
Reimbursements by State for loss of taxes:	
Land for public institutions	70,275.33
Housing Projects, service charges in lieu of taxes	290,779.37

\$67,536,297.66

Prior Years' Levies:

Real Property	\$4,664,799.04
Personal Property	594,884.96
Motor Vehicle Excise	278,286.66
Poll	72,628.00

~~341,427~~
~~6719 870~~

5,610,598.66

Interest and Penalties on Delinquent Taxes:

Real and Personal Property	\$136,474.37
Tax Titles	21,547.02
Motor Vehicle Excise	16,023.21

~~278,286~~
~~5332,312~~

174,044.60

Tax Titles and Possessions	903,283.77
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Total Taxes, Interest and Penalties	\$74,224,224.69
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LICENSES AND PERMITS:*Use of Streets:*

Street Laying-Out Department	\$110,856.85
Boston Traffic Commission	13,262.90
Paving Service	40,326.98
Sewer Service	2,726.59

\$167,173.32

Business Licenses and Permits:

Alcoholic Beverages	\$1,565,525.00
Health:	
Licensing Board	39,456.50
Health Department	22,067.00

\$61,523.50

Police and Protective:

Police Department	52,300.25
Peddlers' Licenses issued by State	10,500.00
Health Department	5,737.00
Peddlers' Licenses — County of Suffolk	909.00
Street Laying-Out Department	4,212.00
City Clerk	382.65

\$74,040.90

Amusements:

Mayor's Office	105,036.00
Mayor's Office — State Share, Sunday Licenses	38,338.00
Licensing Board	7,150.00
City Clerk	5,045.00

\$155,569.00

Professional and Occupational:

Board of Examiners	7,056.00
Licensing Board	4,420.00
Police	711.00

\$12,187.00

1,868,845.40

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1947

Non-Business Licenses and Permits:

Animal:

School Department \$35,015.50

Marriage:

Registry Department 22,106.00

Building Structure and Equipment:

Building Department 77,752.28

Wire Division 68,882.00

Street Laying-Out Department 3,646.00

\$150,280.28

All Other:

Fire Department 67,714.00

Police Department 1,105.50

\$68,819.50

\$276,221.28

Total Licenses and Permits \$2,312,240.00

FINES, FORFEITS AND PENALTIES:

Fines:

Municipal Court, Criminal Session \$122,952.50

Roxbury District Court 38,698.22

Superior Court, Criminal Session 17,437.81

South Boston District Court 15,468.22

Charlestown District Court 9,665.33

Dorchester District Court 13,440.47

West Roxbury District Court 14,654.38

East Boston District Court 17,011.41

Chelsea District Court 8,451.11

Brighton District Court 8,176.08

Boston Juvenile Court 5.00

\$265,960.53

Forfeited Recognizances:

Municipal Court, Criminal Session \$3,015.00

Superior Court, Criminal Session 2,515.00

5,530.00

Total Fines, Forfeits and Penalties 271,490.53

REVENUES FROM USE OF PROPERTY AND MONEY:

Rents and Concessions:

Board of Real Estate Commissioners \$99,169.37

Canal Street Land 12,962.56

Public Buildings Department 15,112.71

Hyde Park Street Railway 11,066.92

Street Laying-Out Department 1,840.04

\$140,151.60

Interest and Premiums:

Premiums on Permanent Loans \$11,941.10

Accrued Interest on Loans Negotiated 11,883.69

Premiums on Temporary Loans 589.00

24,413.79

Total Revenues from Use of Property and Money 164,565.39

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1947

REVENUES FROM OTHER AGENCIES:

Proportionally Shared State Taxes:

Personal Income Taxes	\$5,427,676.75	
Corporation Taxes	3,277,275.24	
		\$8,704,951.99

State Grants in Aid:

For Highways	\$843,402.94 ✓	
For Charities and Relief:		
Public Welfare Department	4,854,818.79	
Department of Veterans' Services	83,362.18	
		\$4,938,180.97

For School Purposes:

School Department	563,363.05	
Pensions to Teachers	523,689.27	
		\$1,087,052.32

For Public Health:

Boston Sanatorium	99,302.21	
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All Other:

Meal Tax	275,361.77 ✓	
Public Buildings Department	10,000.00	
Boxing Commission	12,864.83	
Suffolk County Court House	147,511.03	
State-Boston Retirement System Pension Fund	268,970.91	
Beacon Street, Chapter 90	50,000.00	
Boston Port Authority	10,820.83	
		\$775,529.37

7,743,467.81

Grants from Federal Government:

For School Purposes:

School Department	188,072.28	
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Revenue from Private Sources:

Donations:

School Department	\$553.00	
Public Celebrations	1,366.20	
		1,919.20

Unclaimed Money and Property:

Police Department	981.60	
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Total Revenue from Other Agencies \$16,639,392.88

SERVICE CHARGES FOR CURRENT SERVICES:

General Government:

Recording of Legal Instruments:

Registry of Deeds	\$132,941.35	
City Clerk Department	56,489.88	
Land Court	12,210.00	
		\$201,641.23

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1947

Court Costs, Fees and Charges:

Municipal Civil Court	\$10,091.80
Superior Civil Court	37,669.78
Supreme Judicial Court	1,034.80
Superior Criminal Court	238.20
	\$49,034.58

All Other:

Assessing Department	\$1.00
Land Court Cases	8,720.61
Insanity Cases	3,261.05
City Clerk Department	1,853.06
Public Buildings Department	714.43
Election Department	1,763.50
Board of Zoning Adjustment	200.00
Health Department	410.50
Brighton District Court	951.78
Suffolk County Court House	467.70
Public Works — Central Office	1,442.00
Law Department	75.00
Supply Department	212.43
Treasury Department	373.50
Registry of Deeds	192.17
Licensing Board	181.90
Chelsea District Court	6.08
Probate Court	86.50
Finance Commission	28.00
Granite Avenue Bridge	1,913.36
Street Laying-Out Department	42.00
Collecting Department	95.39
Building Department	3,098.00
City Planning Board	7.00
Institutions Department, Central Office	545.55
Installation Federal Food Stamp Plan	10,295.00
	\$36,937.51

\$287,613.32

Safety:

Weights and Measures Department	\$21,336.35
Police Department	16,585.37
Fire Department	4,087.36
Board of Appeal	3,342.50

45,351.58

Highways:

Bridge Service	\$114,550.61
Paving Service	586.80
Ferry Service	13,278.54
Sidewalk Assessments	2,980.59
Lighting Service	405.35
Boston Traffic Commission	875.02

132,676.91

Sanitation:

Sewer Service	\$19,787.35
Sanitary Service	23,838.11

43,625.46

Health:

Registry Department	\$41,277.28
Health Department	1,651.50

42,928.78

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1947

Hospitals:

Hospital Fees:

Hospital Department	\$1,022,513.56
Health Department	1,539.52
	\$1,024,053.08

All Other:

Hospital Department	13,156.07
Sanatorium Division	4,031.55
	\$17,187.62

\$1,041,240.70

Charities:

Public Welfare Department	\$178,166.12
Child Welfare Division	29,745.51
Long Island Hospital	12,810.07
Steamers	551.65

221,273.35

Correction:

House of Correction	\$6,264.80
Jail	902.94

7,167.74

Schools:

School Department	\$836,332.70
Department of School Buildings	7,397.03

843,729.73

Libraries: 30,929.23

Recreation:

Admission and Use Fees:

Park Department	\$47,295.98
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Golf Fees:

Park Department	43,016.50
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All Other:

Park Department	904.12

91,216.60

Miscellaneous:

Markets	\$97,992.63
Conscience Fund	1,100.75
General Revenue Discounts:	
City Departments	37,178.41
County Departments	1,668.29

137,940.08

Total Service Charges for Current Services \$2,925,693.48

LOANS:*Tax and Revenue Anticipation:*

Temporary	\$29,000,000.00
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Total Loans 29,000,000.00

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1947

CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS:

Contributions from Active Funds for Debt Redemption:

Sinking Fund Commission	\$1,650,202.48	
Boston Tunnel and Subway Serial Requirement	6,000.00	
Water Service Surplus	2,558,966.89	
		\$4,215,169.37

Trust Fund Income Appropriated for Maintenance:

Parkman Fund	\$198,321.85	
Cemetery Fund	60,000.00	
Permanent School Pension Fund	81,000.00	
		339,321.85

Transfers from Special Revenue Funds:

Sales of City Property — General	\$75,000.00	
Board of Real Estate Commissioners	16,276.02	
Park Department Suspense Account	31,790.00	
Protested Assessments	840.39	
Unliquidated Reserve, 1946 and Prior	7,062.87	
City Hospital, Unclaimed Money	489.05	
		131,458.33

Total Contributions and Transfers from Other Funds	\$4,685,949.55
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Total General Revenue Receipts	<u><u>\$130,223,556.52</u></u>
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RECAPITULATION

Taxes, Interest and Penalties	\$74,224,224.69
Licenses and Permits	2,312,240.00
Fines, Forfeits and Penalties	271,490.53
Revenues from Use of Property and Money	164,565.39
Revenues from Other Agencies	16,639,392.88
Service Charges for Current Services	2,925,693.48
Loans	29,000,000.00
Contributions and Transfers from Other Funds	4,685,949.55
	<u><u>\$130,223,556.52</u></u>

SCHEDULE B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1947

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
CITY BUDGET		
Art Department	\$3,797.93	\$600.00
Assessing Department	445,083.11	404,179.78
Auditing Department	125,943.57	113,989.74
Central Payroll Bureau, Establishment of	44,271.94	23,391.65
Board of Real Estate Commissioners	56,434.38	28,524.38
Boston Retirement Board	29,819.24	21,296.54
State-Boston Retirement System, Expense Fund	28,064.56	22,356.36
State-Boston Retirement System, Pension Fund	245,793.20	
Boston Traffic Commission	219,573.76	151,813.09
Budget Department	19,661.36	16,177.02
Building Department	317,732.84	299,201.36
Board of Appeal	15,207.44	14,050.00
Board of Examiners	5,960.99	5,700.00
Unsafe Buildings, Securing, Removing, etc.	64,483.11	
City Clerk Department	56,706.19	53,680.38
Recording and Binding of Veterans' Discharges, etc.	14,691.78	12,903.65
City Council	115,602.43	88,588.76
City Council Proceedings	18,576.00	
City Documents	29,702.76	
City Planning Board	27,808.19	24,912.09
Collecting Department	159,957.85	115,799.29
Department of Veterans' Services	884,130.70	139,700.59
Election Department	298,114.09	213,878.41
Finance Commission	46,575.07	38,948.42
Fire Department	6,996,698.62	5,465,290.34
Boats, Purchase, Furnishing and Equipping of	176,012.82	
Buildings, Alterations and Repairs	219,627.28	
Electrical Inspection Division	103,870.42	96,216.83
Health Department	1,083,563.52	905,229.76
Hospital Department	6,029,856.52	3,409,964.14
Installations, Alterations and Repairs	3,569.68	
Sanatorium Division	1,139,941.17	638,355.64
Sanatorium Division, Installations, Alterations and Repairs	110,916.53	
Institutions Department:		
Boat Purchase, Alterations, etc.	12,226.43	
Central Office	59,544.40	53,049.41
Child Welfare Division	537,513.34	60,260.58
Eastern Avenue Wharf, Repairs, etc.	37,096.22	
Long Island Hospital	1,006,761.24	443,988.17
Long Island Hospital, Special Improvements and Repairs	372,204.05	
Steamers	137,199.22	77,468.03
Law Department	218,384.17	207,305.61
Library Department	1,811,389.47	1,453,087.76
Central Library Building Roof, Construction, etc.	3,584.68	
Licensing Board	78,548.86	61,614.78
Mayor, Office Expenses	131,312.60	103,934.23
Municipal Employment Bureau	32,039.71	29,610.48
Park Department	1,682,324.13	1,275,590.86
Cemetery Division	132,580.55	77,562.40
Cemetery Division, Maintenance and Improvement of	60,000.00	60,000.00
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of	198,321.85	198,321.85
Park and Playground Improvements, etc.	151,228.48	
Park, South End District	30,272.75	
Rehabilitation of the Franklin Park Zoo	16,768.44	
Reconstruction and Repair of Parkways and Roadways	125,030.03	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1947

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$3,180.33		\$17.60			
14,940.00	\$1,750.66	21,212.67		\$3,000.00	
6,376.89	227.00	1,849.94		3,500.00	
4,190.51	64.40	16,625.38			
25,996.58	782.08	1,131.34			
7,766.63	28.10	727.97			
3,748.90	188.13	1,771.17			
22,529.81	13,556.50	5,183.37	\$22,600.50	245,793.20	
108.90		375.44		3,890.49	
6,759.80	289.31	4,819.87	15.85	3,000.00	
901.52		255.92		6,646.65	
13.40		247.59			
64,483.11					
858.11	239.10	1,928.60			
104.35	176.40	1,507.38			
21,148.49	1,408.40	4,456.78			
18,576.00					
29,702.76					
2,298.15	96.44	501.51			
9,811.80	659.27	33,687.49			
3,322.05	1,125.43	5,245.25	13.30	734,724.08	
63,155.93	507.90	19,732.85	839.00		
6,974.96	62.50	490.36			\$98.83
168,336.18	181,084.04	177,105.52	106,137.24	898,745.30	
174,395.70	1,617.12				
219,627.28					
2,270.19	7.70	2,582.67		2,793.03	
116,841.26	3,715.17	42,818.91	805.41	14,153.01	
325,098.10	279,215.02	1,941,571.81	41,373.96	32,633.49	
3,569.68					
57,142.00	35,556.22	396,386.46	6,450.84	6,050.01	
110,916.53					
12,226.43					
1,433.09	11,512.48	1,414.38		3,500.04	
401,549.74	69,476.77	5,612.54	349.81	263.90	
37,096.22					
73,535.88	42,353.71	418,803.99	26,045.38	2,034.11	
371,501.33			702.72		
37,915.64	1,786.80	13,489.17	2,380.44	4,159.14	
3,554.01	1,466.03	4,308.56		1,749.96	
160,740.04	141,530.80	33,743.16	19,746.60	2,541.11	
3,584.68					
10,318.01	255.00	3,855.33	5.74	2,500.00	
4,149.64	349.59	7,427.41			15,451.73
65.90	4.59	358.82		1,999.92	
176,379.70	16,402.28	150,088.83	50,628.05	13,234.41	
30,294.78	11,861.89	4,991.97	2,133.59	5,735.92	
135,418.36	9,053.43	3,508.13	3,248.56	30,272.75	
16,768.44					
125,030.03					

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1947

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Police Department	\$8,532,458.95	\$7,058,686.30
Public Buildings Department	820,810.91	441,105.73
City Hall Annex, Emergency Repairs, Steel Framework and Masonry, Market Division	93,323.27	
Municipal Building, Charlestown, Alterations, Repairs, etc.	21,739.79	19,527.19
Municipal Buildings, Oak and Tyler Streets, and J. J. Williams, Alterations, Repairs, etc.	19,319.95	
	7,542.08	
Public Welfare Department:		
Central Office	11,532,970.57	988,050.52
Temporary Home	27,604.82	10,063.34
Wayfarers' Lodge	33,524.87	9,127.02
Public Works Department:		
Beacon Street (Chapter 90)	100,000.00	
Bridge Service	570,207.95	483,046.02
Bridges, Repairs, etc.	176,956.22	
Central Office	38,125.23	36,977.27
Construction of Buildings and Other Related Objects	102.79	
Ferry Service	266,870.15	177,547.55
Ferry Improvements, etc.	45,764.84	
Lighting Service	1,057,321.54	7,544.32
Paving Service	1,188,631.87	992,101.85
Reconstruction of Streets	203,242.81	
Sanitary Service	4,364,740.89	1,967,636.64
Sewer Service	547,931.80	377,202.65
Sewerage Works	186,600.84	177,709.05
Sidewalks, Construction and Reconstruction of	56,924.84	
Registry Department	104,192.29	83,526.32
Sinking Funds Department	2,959.45	2,400.00
Statistics Department	21,440.94	21,208.08
Street Laying-Out Department	177,677.59	166,713.40
Supply Department	76,052.97	65,052.89
Treasury Department	137,086.10	100,923.84
Weights and Measures Department	66,214.45	60,199.22
Special Items:		
Civilian Defense Activities	1,560.00	
Construction of Buildings, etc. (Fire, Hospital, Park and Public Buildings Departments)	23,931.57	
Construction of Buildings and Original Equipment and Furnishings thereof	17,848.43	
Contingent Fund	481,490.95	39,604.80
Conventions and Entertainment of Distinguished Guests	32,017.33	11,767.39
Departmental Equipment	123,195.38	
Public Celebrations	86,171.52	14,190.40
Public Ways, Construction of	131,395.39	128,614.39
Snow Removal	650,443.01	114,236.07
Total City Budget Expenditures (Exhibit B-3)	<u>\$57,998,474.02</u>	<u>\$29,961,304.63</u>

SCHOOL BUDGET

School Committee:		
Salaries of Officers	\$594,433.12	\$594,433.12
Salaries of Supervisors of Attendance	100,617.87	100,617.87
Salaries of Instructors	13,074,941.77	13,074,941.77
Cafeterias — Salaries, Supplies and Incidentals	662,068.33	210,845.82
Salaries of Custodians	1,168,429.72	1,166,149.13
Salaries of Medical Aides	31,345.22	31,345.22
Fuel and Light	637,804.56	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1947

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$311,678.04	\$161,499.39	\$182,797.35	\$25,761.06	\$792,036.81	
291,228.63	15,745.89	44,766.05	3,654.05	24,310.56	
93,323.27					
1,055.24	33.89	1,084.15	39.32		
19,319.95					
7,542.08					
74,133.13	6,513.89	62,435.97	792.21	10,401,044.85	
5,822.16	3,041.54	8,614.02	63.76		
5,628.38	3,351.37	15,356.11	61.99		
100,000.00					
41,319.65	1,470.60	7,954.73	29,796.99	6,619.96	
176,956.22					
366.79	29.03	752.14			
102.79					
47,878.35	1,217.33	29,739.91	2,148.73	8,338.28	
44,997.84	767.00				
1,012,497.42	37,100.10 ✓	179.70			
35,890.00	8,345.23 ✓	26,251.05	98,785.64	27,258.10	
203,060.31		182.50			
2,269,660.34	15,918.88	37,503.83	31,993.29	42,027.91	
120,138.19	6,261.78	24,169.85	8,074.03	12,085.30	
8,891.79	5,179				
56,924.84					
13,161.43	637.41	6,867.13			
250.00		309.45			
64.85	28.45	139.56			
2,422.21	338.47	3,591.51	12.00	4,600.00	
4,031.18	175.11	3,293.79		3,500.00	
25,372.91	1,929.79	8,859.56			
1,632.72	579.49	1,799.18	57.13	1,946.71	
1,560.00					
22,212.57	1,719.00				
17,848.43					
220,069.41	571.45	6,130.30	874.50	214,240.49	
12,017.66		8,232.28			
44,553.87	123,195.38	27,427.25			
2,781.00					
461,453.00	25,906.84	44,142.45	4,704.65		
\$8,854,554.47	\$1,233,422.57	\$3,882,415.96	\$490,296.34	\$13,560,929.49	\$15,550.56
\$12,560.69	\$19,555.08	\$416,982.15		\$2,124.59	2,280.59
206,458.87		427,541.54	\$3,804.15		

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1947

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
School Committee:		
Supplies and Incidentals	\$859,549.02	
Pensions to Veterans	64,856.06	
Pension to Janitress — Matron	432.00	
Americanization	15,297.86	\$15,291.88
Vocational Guidance	52,425.16	51,511.37
Physical Education	385,828.13	280,668.42
School Physicians and Nurses	266,665.67	263,640.67
Extended Use of the Public Schools	90,711.32	79,496.69
Pensions to Teachers	309,227.39	
Department of School Buildings:		
Alterations, Repairs, Furniture and Fixtures	1,207,398.77	224,870.22
Land and Buildings for Schools	4,113.50	
Total School Budget Expenditures (Exhibit B-3)	<u>\$19,526,145.47</u>	<u>\$16,093,812.18</u>

COUNTY BUDGET

County Court House (Custodian)	\$437,855.95	\$305,125.54
County Buildings	132,259.81	83,029.75
Mortuary Building, North Grove Street — Alterations, Repairs, etc., ...	20,000.00	
Jail	269,947.60	186,707.31
Jail Improvements	14,676.04	
Supreme Judicial Court	56,734.54	52,789.15
Superior Court:		
Civil Session, General Expenses	442,216.96	272,733.93
Civil Session, Clerk's Office	234,822.96	222,650.96
Criminal Session	567,891.19	353,622.10
Probate Court	48,740.14	12,485.27
Municipal Court, City of Boston	587,366.03	533,979.13
District Courts:		
Brighton	35,101.95	29,096.07
Charlestown	43,204.19	39,363.99
Chelsea	44,714.20	39,947.29
Dorchester	58,608.78	51,001.42
East Boston	39,888.58	33,730.95
Roxbury	146,162.75	124,767.17
South Boston	44,564.64	40,134.50
West Roxbury	51,453.63	42,331.79
Boston Juvenile Court	41,272.77	36,331.41
Registry of Deeds	262,698.19	239,957.41
Index Commissioners	28,718.20	27,618.30
Insanity Cases	41,328.68	
Medical Examiner Service:		
Northern Division	28,783.17	25,521.88
Southern Division	20,720.74	15,867.84
Associate Medical Examiner Service:		
Northern Division	2,590.53	1,878.28
Southern Division	2,557.78	1,803.28
Miscellaneous Expenses:		
Auditing Department	25,711.50	25,011.94
Budget Department	17,605.36	17,290.88
Collecting Department	999.96	999.96
Sheriff	5,018.74	4,400.04
Treasury Department	5,989.78	5,989.78
Social Law Library	1,000.00	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1947

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$273,478.10	\$156,764.39	\$294,040.75	\$135,117.78	\$148.00	
				64,856.06	
				432.00	
		5.98			
		913.79			
32,979.55	55,615.02	16,565.14			
3,025.00					
3,441.40		7,773.23			
				309,227.39	
937,519.83	37,356.87	7,651.85			
4,113.50					
\$1,473,576.94	\$269,291.36	\$1,171,474.43	\$138,921.93	\$379,068.63	
\$83,570.59	\$3,640.20	\$39,324.10	\$5,360.85	\$834.67	
40,002.03	3,135.93	5,714.41	377.69		
20,000.00					
11,716.38	8,816.81	50,764.17	6,982.05	4,960.88	
14,238.14	437.90				
3,128.71	275.05	541.63			
159,373.80	2,720.00	4,539.23		2,850.00	
2,799.62	718.45	8,653.93			
191,143.40	1,521.28	15,765.33		5,839.08	
16,310.78	2,500.67	17,443.42			
12,948.50	2,586.26	15,559.45		22,292.69	
1,376.57	915.17	1,744.10		1,970.04	
1,701.02	286.53	1,852.65			
2,357.65	294.17	2,102.07	13.02		
2,557.19	180.60	1,734.33		3,135.24	
2,092.73	180.60	2,134.34		1,749.96	
9,325.25	751.30	3,637.83		7,681.20	
2,353.13	603.83	1,473.18			
1,892.45	61.10	1,529.48		5,638.81	
3,642.58	222.89	1,075.89			
4,586.55	5,470.89	11,583.34		1,100.00	
387.50	116.75	595.65			
41,274.09		54.59			
2,387.65	281.35	564.29	3.00	25.00	
3,956.33	238.71	657.86			
648.50		63.75			
719.50		35.00			
421.91	28.00	249.65			
2.45	52.05	259.98			
475.00		143.70			
1,000.00					

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1947

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Penal Institutions Department:		
Central Office	\$53,891.52	\$50,904.08
House of Correction	584,126.31	263,766.29
House of Correction, Special Improvements and Repairs	161,614.56	
Special Items:		
Contingent Fund	611.23	
Total County Budget Expenditures (Exhibit B-3)	<u>\$4,561,448.96</u>	<u>\$3,140,837.69</u>

DEBT REQUIREMENTS		
Redemption of Funded Debt:		
City Loans, Serial	\$7,799,850.00	
County Loans, Serial	133,000.00	
City Loans, Sinking Fund	1,540,850.00	
Rapid Transit	6,000.00	
Redemption of Floating Debt:		
Temporary Loans Borrowed in 1946	2,000,000.00	
Temporary Loans Borrowed in 1947	25,000,000.00	
Payments to Sinking Fund Commission:		
City Loans	8,565.00	
Interest Payments:		
City Debt	918,632.50	
Refunded Interest	461,325.05	
Temporary Loans	102,184.78	
County Debt	33,193.75	
Hyde Park Street Railway Debt	13,317.50	
Total Debt Requirements Expenditures (Exhibit B-3)	<u>\$38,016,918.58</u>	

PENSION ACCUMULATION FUND		
Tax Levy Appropriation	\$1,848,000.00	
Teachers' Pensions from Commonwealth	291,679.97	
Total Expenditures (Exhibit B-3)	<u>\$2,139,679.97</u>	

STATE TAX AND ASSESSMENTS		
State Tax	\$1,036,950.00	
Auditing Municipal Accounts	26,926.65	
Smoke Inspection	18,137.11	
Hospital Care for Civil War Veterans	398.00	
Charles River Bridge	11,400.00	
State Examination of Retirement System	279.52	
Total Expenditures (Exhibit B-3)	<u>\$1,094,091.28</u>	

METROPOLITAN DISTRICT ASSESSMENTS		
Metropolitan Parks	\$371,169.63	
Metropolitan Sewers (North)	109,577.92	
Metropolitan Sewers (South)	265,479.43	
Charles River Basin	116,009.86	
Boston Metropolitan District	3,240.94	
Total Expenditures (Exhibit B-3)	<u>\$865,477.78</u>	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1947

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$824.39	\$137.36	\$670.52	\$5.17	\$1,350.00	
20,836.44	32,350.05	231,940.58	23,280.75	11,952.20	
161,614.56					
611.23					
\$822,276.62	\$68,523.90	\$122,408.45	\$36,022.53	\$71,379.77	

\$291,679.97

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1947

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
BOSTON ELEVATED RAILWAY DEFICITS		
Boston Elevated Railway Deficit (Exhibit B-3), State Assessment	<u>\$2,859,995.78</u>	
Boston Elevated Railway Declaratory Judgment (Exhibit B-3), State Assessment	<u>\$83,948.31</u>	
Boylston Street Subway, Acts of 1930, Rental Deficit (Exhibit B-3), State Assessment	<u>\$73,972.07</u>	
Boylston Street Subway, Acts of 1930, Rental Deficit (Exhibit B-3)	<u>\$114,590.18</u>	
Huntington Avenue Subway, Rental Deficit (Exhibit B-3)	<u>\$119,213.42</u>	
	<u>\$425,718</u>	
REFUNDS		
City Activities:		
Mayor's Office, State's Share of Sunday Licenses	\$38,364.00	
Refunded Tax Titles, General Revenue	2,168.01	
Ashes and Garbage Tickets	2,093.80	
Mayor's Office, Licenses	1,279.00	
Street Laying-Out Permits	285.60	
General Revenue Discount	186.25	
Paving Division Permit	102.00	
Electrical Inspection Division Permit	54.00	
Ferry Service Tolls	38.00	
Pedlers' Licenses, City	25.00	
Police Department Licenses	8.00	
Moth Assessment	1.00	
Total Expenditures (Exhibit B-3)	<u>\$44,604.66</u>	
County Activities:		
Refunded Bail	\$4,626.43	
General Revenue Discount	29.83	
Total Expenditures (Exhibit B-3)	<u>\$4,656.26</u>	
Taxes:		
Real and Personal Property	\$5,479,808.16	
Motor Vehicle Excise	1,877.49	
Total Expenditures (Exhibit B-3)	<u>\$5,481,685.65</u>	
MISCELLANEOUS		
Damages by Dogs	\$10,652.68	
Overlay Deficits	2,386,206.50	
Premiums on Permanent Loans	10,254.91	
Total Expenditures (Exhibit B-3)	<u>\$2,407,114.09</u>	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1947

Contractual
Services

Equipment

Supplies

Materials

Special
Items

Incidentals

SCHEDULE B-3
City of Boston and County of Suffolk

GENERAL REVENUE FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1947

Cash Balance, January 1, 1947 (Exhibit A-2, Columns 2-3-4)	\$5,702,421.66
Transfer from Water Surplus for Debt Redemption	2,558,966.89
Transfers from Special Revenue Funds	131,458.33

RECEIPTS

Taxes:

Levy of 1947	\$67,175,242.96	
Levies of prior years	5,610,598.66	
Tax Titles and Possessions	903,283.77	
		\$73,689,125.39

Departmental Receipts:

City of Boston	\$10,070,290.17	
County of Suffolk	480,631.84	
Schools	1,711,733.56	
		12,262,655.57

Distributions by Commonwealth:

Income Tax	\$5,427,676.75	
Corporation Tax	3,277,275.24	
Pensions to Teachers	523,689.27	
Reimbursement in Lieu of Taxes	70,275.33	
Boxing Commission	12,864.83	
Meal Tax	275,361.77	
Highway Fund	843,402.94	
Court House Maintenance	147,511.03	
		10,578,057.16

Loans:

Anticipation of Revenue	29,000,000.00
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Miscellaneous:

Sinking Funds Commission for Redemption of Debt	\$1,650,202.48	
State-Boston Retirement System Pension Fund	268,970.91	
Special Items	84,119.79	
		2,003,293.18

127,533,131.30

Total Receipts \$135,925,978.18

DISBURSEMENTS

Maintenance and Operation of Regular Departmental Activities:

Personal Service	\$49,195,954.50	
Contractual Services	11,150,408.03	
Equipment	1,571,237.83	
Supplies	5,476,298.84	
Materials	665,240.80	
Incidentals	15,550.56	
		\$68,074,690.56

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS
CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED DECEMBER 31, 1947

Special Departmental Charges:

Care of Dependents	\$1,700,254.07	
Old Age Assistance	6,135,014.85	
Aid to Dependent Children	2,566,030.00	
Non-contributory Pensions and Annuities	2,095,598.40	
State and Military Aid	729,874.16	
Workmen's Compensation	39,143.64	
State Grant — Pensions to Teachers	523,689.27	
Military and Armory	20,413.16	
Payment of Claims	161,782.15	
Reimbursement to Employees for Damage Awards	51,958.34	
State-Boston Retirement System Pension Fund	245,793.20	
Miscellaneous	33,506.62	
		\$14,303,057.86

Debt Requirements:

Redemption of funded debt	\$9,479,700.00	
Redemption of floating debt	27,000,000.00	
Payments to Sinking Fund Commission	8,565.00	
Interest	1,528,653.58	
		38,016,918.58

Pension Accumulation Fund 1,848,000.00

State Charges:

State Tax and Assessments	\$1,094,091.28	
Metropolitan District Assessments	865,477.78	
		1,959,569.06
Boston Elevated Railway Deficits		3,251,719.76
Refunds		5,530,946.57
Miscellaneous		20,907.59

Transfers:

To Special Revenue Funds	\$16,805.34	
To Capital Improvement Funds	163,935.12	
		180,740.46

Total Disbursements			\$133,186,550.44
Cash Balance, December 31, 1947 (Exhibit A-2, Columns 2-3-4)			\$2,739,427.74

SCHEDULE B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Property and Poll Tax Accounts
Fiscal Year Ended December 31, 1947

DEBITS

YEAR OF LEVY	Balance From 1946	Commitments	Reinstated Taxes	Reinstated Abatements	Abatements After Payments	Adjustments
1939 and Prior,	\$1,375,153.07		\$2,694.67		\$75,759.53	
1940	998,782.77		1,092.14		110,456.36	
1941	956,183.17		827.64		75,206.72	
1942	982,099.08		871.30	\$166.50	692,560.30	
1943	899,034.59		1,368.32	164.00	787,176.85	\$822.43
1944	970,446.27		11,613.83	244.55	976,801.50	
1945	1,582,342.06		32,337.50	722.50	1,420,592.75	2,463.64
1946	5,823,561.16		38,542.20		1,782,578.29	
1947		\$73,106,880.70			1,169,970.90	
Totals	\$13,587,602.17	\$73,106,880.70	\$89,547.60	\$1,297.55	\$7,091,103.20	\$3,286.07

SCHEDULE B-4
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ANALYSIS OF PROPERTY AND POLL TAX ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1947

CREDITS

Receipts	Transfers to Tax Titles	Abatements		Adjustments	Balances to 1948
		Overlay	Special Overlay Reserve		
\$226,026.21	\$996.31	\$290,899.17		\$2,979.10	\$932,706.48
219,451.47	503.44	294,267.39		64.52	596,044.45
210,708.15	142.56	239,853.10		5,928.98	575,584.74
201,590.09	137.40	883,508.90		525.12	589,935.67
194,139.83	228.52	968,215.60			525,982.24
187,281.73	310.16	1,200,339.41		28.08	571,146.77
640,225.27	142,079.43	1,670,992.97			585,360.78
3,452,889.25	410,692.74	2,884,759.98		4,696.30	891,643.38
66,806,355.16		2,158,462.81			5,312,033.63
\$72,138,667.16	\$555,090.56	\$10,591,299.33		\$14,222.10	\$10,580,438.14

SCHEDULE B-5 **City of Boston and County of Suffolk**

GENERAL REVENUE FUNDS **Analysis of Changes in Surplus Account** **Fiscal Year Ended December 31, 1947**

Surplus as of December 31, 1946 \$13,287,620.09

Additions:

Excess Receipts over Estimates (Exhibit B-2):

Departmental Revenues — City	\$371,501.27
Departmental Revenues — County	50,975.58
School Committee	65,313.05
Meal Tax (Old Age Assistance)	34,111.77
Motor Vehicle Excise Taxes	167,836.47
Excise Tax on Foreign Ships	33.33
Reimbursement from State:	
Court House Maintenance	47,511.03
Boxing Commission	12,864.83
Refunded Interest on Taxes Abated	117.91

\$750,265.24

Unexpended Balances Remaining in Treasury (Exhibit B-3):

City Departments	\$668,725.04
County Departments	82,694.89
Debt Requirements	63,663.92
Unliquidated Reserves	7,062.87

822,146.72

Tax Title Receipts	530,960.76
Tax Possessions Receipts	370,155.00
Reinstated Taxes (Schedule B-4)	89,547.60
Tax Title Abatements charged to overlays (Schedule C-3)	182,104.09
Hospital Department, Chapter 486, Acts of 1921	489.05
Assessments Collected and Reserved	840.39
Moth Assessment Refund charged to Estimated Receipts in Prior Year	1.00
Miscellaneous Credit Adjustments	1,944.77
Supplementary Assessments — Real, Personal and Poll Taxes	110,499.85

2,858,954.47

\$16,146,574.56

Decreases:

Deficits in Estimated Receipts (Exhibit B-2):

Boston Housing Authority	\$69,220.63
Income Tax	62,351.55
Corporation Tax	17,299.04
State-owned Lands	67,374.81
State-Boston Retirement System Pension Fund	6.05

\$216,252.08

Excess School Receipts Reserved for Appropriation in 1948 (Chapter 206, Acts of 1919) (Exhibit B-2)

65,313.05

Taxes Transferred to Tax Titles (Schedule B-4)

555,090.56

Transfer to Interest Tailings

2,720.00

Appropriations from Surplus:

Overlay Deficits	\$2,386,206.50
Public Welfare Department	250,000.00

2,636,206.50

Motor Vehicle Excise Tax Refunds charged to Estimated Receipts before Payment

1,125.98

3,476,708.17

Surplus as of December 31, 1947 \$12,669,866.39

SCHEDULE B-6
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1947

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Sept. 30, 1947		Reserve Fund.....	City Council.....		\$3,775.00
Dec. 16, 1947		Health Department.....	City Council Proceedings.....		7,000.00
Dec. 16, 1947		Fire Department.....	City Documents.....		13,600.00
Dec. 24, 1947		Police Department.....	Department of Veterans' Services.....	\$10,000.00	
	Dec. 31, 1947	Police Department.....	Department of Veterans' Services.....	6,500.00	
					16,500.00
Oct. 28, 1947		Hospital Department: Sanatorium Division.....	Hospital Department.....	\$15,000.00	
Oct. 28, 1947		Public Works Department: Sanitary Service.....	Hospital Department.....	25,000.00	
Dec. 9, 1947		Hospital Department: Construction of Buildings and Original Equipment and Fur- nishings thereof.....	Hospital Department.....	154,100.00	
	Dec. 31, 1947	Police Department.....	Hospital Department.....	17,000.00	
					211,100.00
Oct. 21, 1947		Hospital Department: Sanatorium Division, Installation, Alterations and Repairs.....	Sanatorium Division.....	\$14,000.00	
Dec. 24, 1947		Police Department.....	Sanatorium Division.....	15,000.00	
					29,000.00
	July 7, 1947	Institutions Department: Child Welfare Division.....	Institutions Department: Central Office.....	\$160.00	
	Dec. 31, 1947	Long Island Hospital.....	Central Office.....	100.00	
	Dec. 31, 1947	Long Island Hospital.....	Central Office.....	348.85	
					608.85
	Dec. 31, 1947	Long Island Hospital.....	Child Welfare Division.....	\$100.00	
	Dec. 31, 1947	Long Island Hospital.....	Child Welfare Division.....	13,279.83	
					13,379.83
June 3, 1947		Boat Purchase, Alterations, etc., Long Island Hospital.....	Steamers.....	\$1,990.91	
Oct. 21, 1947		Long Island Hospital.....	Steamers.....	2,000.00	
Nov. 25, 1947		Long Island Hospital.....	Steamers.....	3,000.00	
Dec. 16, 1947		Long Island Hospital.....	Steamers.....	805.00	
	Dec. 31, 1947	Long Island Hospital.....	Steamers.....	33.50	
					7,829.41
Nov. 12, 1947		Sales of City Property.....	Eastern Avenue Wharf, Docking Facilities.....		75,000.00
	Dec. 31, 1947	Public Works Department: Ferry Service.....	Licensing Board.....		1,165.69
Sept. 4, 1947		Reserve Fund.....	Mayor, Office Expenses.....		7,500.00
June 3, 1947		Park Department: Park and Playground Improve- ments, etc.....	Park Department.....	\$55,000.00	
Aug. 6, 1947		Park and Playground Improve- ments, etc.....	Park Department.....	1,000.00	
Aug. 20, 1947		Park and Playground Improve- ments, etc.....	Park Department.....	750.00	
Aug. 20, 1947		Park and Playground Improve- ments, etc.....	Park Department.....	15,000.00	
Aug. 20, 1947		Park and Playground Improve- ments, etc.....	Park Department.....	750.00	
Sept. 16, 1947		Reserve Fund.....	Park Department.....	10,000.00	
Sept. 30, 1947		Park Department: Park and Playground Improve- ments, etc.....	Park Department.....	253.64	
Oct. 7, 1947		Park and Playground Improve- ments, etc.....	Park Department.....	3,500.00	
Oct. 21, 1947		Park and Playground Improve- ments, etc.....	Park Department.....	1,200.00	
Oct. 21, 1947		Park and Playground Improve- ments, etc.....	Park Department.....	9,000.00	
Oct. 28, 1947		Public Celebrations.....	Park Department.....	1,500.00	
					97,953.64
Nov. 25, 1947		Park Department, Suspense Account	Park and Playground Improve- ments, etc.....		31,790.00
Nov. 25, 1947		Park Department: South Boston District Head- quarters, Establishment of.....	South Boston Gymnasium Equip- ment.....		3,500.00

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1947

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Dec. 24, 1947		County Buildings.....	Public Buildings Department.....		\$1,000.00
Dec. 9, 1947		Public Buildings Department.....	Market Division.....	\$130.97	
	Dec. 31, 1947	Public Buildings Department.....	Market Division.....	150.00	
					280.97
July 15, 1947		Public Welfare Department:	Public Welfare Department:		
		Central Office.....	Temporary Home.....	\$330.00	
Oct. 28, 1947		Central Office.....	Temporary Home.....	2,945.00	
	Dec. 31, 1947	Central Office.....	Temporary Home.....	370.00	
					3,645.00
July 15, 1947		Central Office.....	Wayfarers' Lodge.....	\$275.00	
Oct. 28, 1947		Central Office.....	Wayfarers' Lodge.....	2,050.00	
	Dec. 31, 1947	Central Office.....	Wayfarers' Lodge.....	225.00	
	Dec. 31, 1947	Central Office.....	Wayfarers' Lodge.....	154.00	
	Dec. 31, 1947	Temporary Home.....	Wayfarers' Lodge.....	535.00	
					3,239.00
Oct. 21, 1947		Public Works Department:	Public Works Department:		
		Bridges, Repairs, etc.....	Bridge Service.....		5,000.00
Nov. 25, 1947		Sanitary Service.....	Lighting Service.....	\$35,000.00	
	Dec. 31, 1947	Ferry Service.....	Lighting Service.....	19,867.82	
					54,867.82
Oct. 27, 1947		Paving Service.....	Reconstruction of Streets.....	\$7,500.00	
Dec. 9, 1947		Paving Service.....	Reconstruction of Streets.....	2,000.00	
	Dec. 31, 1947	Paving Service.....	Reconstruction of Streets.....	500.00	
					10,000.00
Oct. 28, 1947		Paving Service.....	Sidewalks, Construction and Re-		
			construction of.....		6,000.00
	Dec. 31, 1947	Auditing Department.....	Sinking Funds Department.....		29.45
	Dec. 31, 1947	Collecting Department.....	Street Laying-Out Department.....		1,865.43
Sept. 30, 1947		Reserve Fund.....	Contingent Fund.....	\$50,000.00	
Nov. 25, 1947		Reserve Fund.....	Contingent Fund.....	25,000.00	
Dec. 9, 1947		Reserve Fund.....	Contingent Fund.....	13,725.00	
	Dec. 31, 1947	Fire Department.....	Contingent Fund.....	70,556.20	
					159,281.20
	Dec. 31, 1947	Fire Department.....	Construction of Buildings and Orig-		
			inal Equipment and Furnishings		
			thereof.....		14,000.00
Sept. 4, 1947		Reserve Fund.....	Public Celebrations.....		15,000.00
	Dec. 31, 1947	Election Department.....	Snow Removal.....	\$28,609.32	
	Dec. 31, 1947	Police Department.....	Snow Removal.....	138,839.11	
					167,448.43
			Total — City Budget.....		\$961,359.72
Dec. 16, 1947*		Salaries of Instructors.....	Salaries of Officers.....		\$12,000.00
Dec. 16, 1947*		Salaries of Instructors.....	Americanization.....		1,500.00
Dec. 16, 1947*		Salaries of Instructors.....	Extended Use of the Public Schools		4,000.00
					\$17,500.00
			Total — School Committee ..		
Sept. 4, 1947		Public Buildings Department.....	County Buildings.....		\$7,000.00
	Dec. 31, 1947	Public Buildings Department.....	Mortuary Building, North Grove		
			Street, Alterations, Repairs, etc.		500.00
	Dec. 31, 1947	County Buildings.....	Jail.....	\$258.03	
	Dec. 31, 1947	Registry of Deeds.....	Jail.....	1,000.00	
					1,258.03
Dec. 24, 1947		Jail.....	Jail Improvements.....		1,000.00
	Dec. 31, 1947	Superior Court, Civil Session, Gen-	Superior Court, Civil Session, Clerk's		
		eral Expenses.....	Office.....		7,138.72
Dec. 16, 1947		Municipal Court, City of Boston ..	Superior Court, Criminal Session ..	\$10,143.50	
Dec. 16, 1947		Superior Court, Civil Session, Clerk's			
		Office.....	Superior Court, Criminal Session ..	7,500.00	
	Dec. 31, 1947	Municipal Court, City of Boston ..	Superior Court, Criminal Session ..	2,122.94	
					19,766.44

* School Committee Order.

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1947

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 488, Section 3B, as Amended by Chapter 604, Acts of 1941				
Aug. 6, 1947		County Courthouse (Custodian)....	Probate Court.....	\$3,000.00	
Oct. 21, 1947		Superior Court, Criminal Session...	Probate Court.....	3,000.00	\$6,000.00
Oct. 21, 1947		Superior Court, Criminal Session...	Municipal Court, Charlestown District.....	\$850.00	
Nov. 25, 1947		Municipal Court, Dorchester District.....	Municipal Court, Charlestown District.....	300.00	
Dec. 26, 1947		Registry of Deeds.....	Municipal Court, Charlestown District.....	150.00	
Aug. 6, 1947		Contingent Fund — County.....	District Court of Chelsea.....		1,300.00
Oct. 9, 1947		Contingent Fund — County.....	Insanity Cases.....	\$5,000.00	783.31
Dec. 31, 1947		Index Commissioners.....	Insanity Cases.....	226.50	
Nov. 25, 1947		Jail.....	Medical Examiner Service:		5,226.50
Nov. 25, 1947		Jail.....	Northern Division.....		190.00
Dec. 31, 1947		County Buildings.....	Southern Division.....	\$341.72	
			Southern Division.....	249.92	
Nov. 25, 1947		Jail.....	Associate Medical Examiner Service:		591.64
Nov. 25, 1947		Jail.....	Northern Division.....		628.28
Dec. 22, 1947		Penal Institutions Department:	Southern Division.....		408.28
Oct. 28, 1947		House of Correction.....	Penal Institutions Department:		
Nov. 25, 1947		Department of Veterans' Services.....	Central Office.....		300.00
		Institutions Department:	House of Correction.....	\$30,000.00	
		Long Island Hospital.....	House of Correction.....	30,000.00	
					60,000.00
			Total — County Budget.....		\$112,091.20
Feb. 27, 1947*		Water Service Surplus Receipts — 1946.....	City Loans, Redemption of.....	\$2,558,966.89	
Dec. 31, 1947		Premium on Permanent Loans.....	City Loans, Redemption of.....	1,686.19	
Dec. 31, 1947		Miscellaneous Expenses, Auditing Department.....	County Debt Requirements — Interest.....		\$2,560,653.08
					40.00
			Total — Debt Requirements.....		\$2,560,693.08
Dec. 31, 1947		School Committee Receipts.....	Damages by Dogs, etc.....		\$10,652.68
		Exhibit C-2 — Special Revenue Funds:	Exhibit B-3 — General Revenue Funds:		
		Unliquidated Reserve — City — 1943.....	Unliquidated Reserve — City — 1943.....		6,602.58
		Unliquidated Reserve — County — 1943.....	Unliquidated Reserve — County — 1943.....		460.29
			Total — Miscellaneous.....		\$17,715.55

* Chapter 324, Acts of 1914, Section 1.

SECTION C
SPECIAL REVENUE FUNDS

EXHIBIT C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Balance Sheet
December 31, 1947

ASSETS

Cash in Treasury		\$6,391,129.06
Accounts Receivable:		
Tax Titles — Taxes and Assessments	\$1,929,676.94	
Tax Titles — on Water Rates	123,901.85	
Tax Possessions	1,847,226.05	
		3,900,804.84
Departmental Commitments:		
Printing Department	\$123,538.47	
City Record	3,204.75	
House of Correction, Industries	9,115.91	
Sumner Traffic Tunnel, Tolls	.20	
		135,859.33
Water Rates and Services	\$1,011,540.20	
Water Added to Taxes — 1947 and Prior	205,767.69	
		1,217,307.89
Total		<u>\$11,645,101.12</u>

EXHIBIT C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
BALANCE SHEET
DECEMBER 31, 1947

LIABILITIES AND RESERVES

Appropriation Balances:

Rapid Transit Interest and Sinking Funds	\$807,583.62
Federal Hospital Grants	87,201.66
Federal Health Grants	47,874.84
Water Service	46,644.65
House of Correction, Industries	11,492.88
Foreclosed Real Estate, Emergency Reconstruction	611.42
Federal Welfare Grants	43,317.76
Federal Grants — Long Island Hospital	2,320.00
Sumner Traffic Tunnel	11,850.05
Traffic Tunnel, Debt Requirements, Interest	1,270.00
Parking Facilities Fund	9,313.55
Traffic Tunnel Plans, Chapter 567, Acts of 1946	266.70

\$1,069,747.13

Warrants Payable:

General Revenue	2,147,753.56
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Debt Due and Unpaid

37,000.00

Sumner Traffic Tunnel Excess Receipts	64,818.69
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Reserved Accounts:

Withholding Tax Deductions	\$585,461.94
Pay Roll Deductions — Federal Savings Bonds	148,016.04
Unliquidated Reserve — 1947 and prior	317,937.87
Duplicates and Overpayments	124,650.19

Sales of City Property:

General	\$204,364.33
Schools	95,713.32
Water	9,200.00
	309,277.65
Pay Roll Tailings	42,857.59
Street Openings Account	24,325.70
Water Division Deposit Account	38,251.00
Park Department, Suspense Account	4,553.71
Equipment Replacement Reserve	297.70
Typewriter Replacement Reserve	207.77
Interest Tailings	3,303.75
Tax Titles to be Refunded	2,174.54
Tellers' Adjustment Account	537.43
Unclaimed Money	1,933.18
Collecting Department, Suspense Account	550.62
Special Guarantee Deposit Account	1,600.00
Blue Cross Deductions	11,808.87

1,617,745.55

Revenues Available When Collected:

Accounts Receivable	\$3,898,630.30
Water	1,217,307.89
Departmental Commitments	135,859.33

5,251,797.52

Surplus — Available for Appropriation:

Water Service	1,456,238.67
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Total \$11,645,101.12

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1947

DEPARTMENT OR ACTIVITY	Balances From 1946	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1947	To	From
INCOME DEPARTMENTS				
City Record, Publication of		\$29,002.21	\$9,193.59	
Printing Department	\$10,976.93	656,910.15	4,891.75	
Summer Traffic Tunnel	90,230.79	1,758,149.30		
Maintenance and Operation	\$395,060.35			
Interest	875,673.75			
Excess Receipts to Board of Sink- ing Fund Commissioners	500,974.45			
Refunded Tolls	2.80			
Water Service	2,605,308.40	4,903,276.84		\$2,558,966.89
Auditing Department	\$800.00			
Collecting Department	162,800.86			
Public Works Department	1,613,357.63			
Serial Loans	36,000.00			
Interest	8,800.00			
Metropolitan District Assess- ment	1,619,881.32			
Refunded Water Rates	5,095.22			
Sales of Water Property	9,200.00			
Penal Institutions Department:				
Industries — General	6,532.30	17,310.26		
Poultry Industry	899.59	33,577.15		
Totals — Income Departments	\$2,723,148.01	\$7,398,225.91	\$14,085.34	\$2,558,966.89
DEBT REQUIREMENTS				
Rapid Transit Interest and Sinking Fund	\$728,180.89	\$2,789,958.40		
Traffic Tunnel Retirement Loan — Interest	272.50	280,787.50		
Totals — Debt Requirements	\$728,453.39	\$3,070,745.90		
FEDERAL GRANTS				
Public Welfare Department:				
Aid to Dependent Children	\$199.06	\$857,127.26		
Aid to Dependent Children, Administration Expenses	16,912.10	89,334.68		
Old Age Assistance	791.08	4,313,922.55		
Old Age Assistance, Administration Expenses	1,370.00	284,716.02		
Health Department:				
Health Education, No. 5	1,039.87			
Health Education, No. 6	2,702.16	2,000.00		
Health Education, No. 7		3,325.00		
Social Disease Control, No. 5	406.73			
Social Disease Control, No. 6	2,591.38	1,800.00		
Social Disease Control, No. 7		4,200.00		
Tuberculosis Control, No. 1	675.00			
Tuberculosis Control, No. 2	29,395.63			
Tuberculosis Control, No. 3	12,929.43	17,625.00		
Tuberculosis Control, No. 4		22,400.00		

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1947

Total Amount Available	Expenditures (Schedule C-2)			Balances	
	Cash	Warrants Payable	Total	Unexpended	Unencumbered
\$38,195.80	\$34,037.53	\$4,158.27	\$38,195.80		
672,778.83	659,996.90	12,781.93	672,778.83		
1,848,380.09	1,755,764.46	15,946.89	1,771,711.35	\$11,850.05	\$64,818.69
4,949,618.35	3,380,382.11	66,352.92	3,446,735.03	46,644.65	1,456,238.67
9,200.00				9,200.00	
23,842.56	13,017.86	120.77	13,138.63	10,703.93	
34,476.74	32,165.84	1,521.95	33,687.79	788.95	
\$7,576,492.37	\$5,875,364.70	\$100,882.73	\$5,976,247.43	\$79,187.58	\$1,521,057.36
\$3,518,139.29	\$2,710,555.67		\$2,710,555.67	\$807,583.62	
281,060.00	279,790.00		279,790.00	1,270.00	
\$3,799,199.29	\$2,990,345.67		\$2,990,345.67	\$808,853.62	
\$857,326.32	\$857,000.00		\$857,000.00	\$326.32	
106,246.78	73,860.33	\$40.00	73,900.33	32,346.45	
4,314,713.63	4,313,000.00		4,313,000.00	1,713.63	
286,086.02	275,689.57	1,465.09	277,154.66	8,931.36	
1,039.87	1,039.87		1,039.87		
4,702.16	4,702.16		4,702.16		
3,325.00	1,983.16		1,983.16	1,341.84	
406.73	406.73		406.73		
4,391.38	4,391.38		4,391.38		
4,200.00	3,356.02		3,356.02		
675.00				843.98	
29,395.63	4,658.84		4,658.84	24,736.79	
30,554.43	19,534.26		19,534.26	11,020.17	
22,400.00	13,042.94	100.00	13,142.94	9,257.06	

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1947

DEPARTMENT OR ACTIVITY	Balances From 1946	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1947	To	From
Hospital Department:				
Cadet Nursing Program	\$52,967.22	\$47.14		
Surgical Building, Plans	55,000.00			
Nurses' Home, Plans	12,500.00			
Tuberculosis Control	17,736.84	15,077.16		
Veterans' Training	7,320.50	29,214.72		
Long Island Hospital:				
Chronic Hospital Plans		19,700.00		
Tuberculosis Control, No. 2	500.00			
Tuberculosis Control, No. 3		100.00		
Totals — Federal Grants	<u>\$215,037.00</u>	<u>\$5,660,589.53</u>		
MISCELLANEOUS				
Betterments		\$50,268.78		
Blue Cross Deductions	\$3,521.80	215,206.98		
City Hospital, Unclaimed Property	489.05			\$489.05
Collecting Department, Suspense Account	518.52	32.10		
Debt Drawn for and Unpaid	30,000.00		\$24,000.00	
Duplicates and Overpayments	93,794.61	139,968.97		
Equipment Replacement Reserve	1,532.56			
Foreclosed Real Estate, Emergency Reconstruc- tion	611.42			
Interest Tailings	3,586.25	100.00	2,720.00	
Park Department, Suspense Account	4,553.71	31,790.00		31,790.00
Parking Facilities Fund		9,313.55		
Pay Roll Deductions for Purchase of Bonds	127,354.76	522,333.34		
Pay Roll Tailings	39,331.81	5,619.66		
Sales of City Property — General	182,850.33	136,514.00		115,000.00
Sales of City Property — Schools	67,772.52	28,100.00		
Special Guarantee Deposit Account	1,600.00			
Street Openings Account	18,365.93	8,360.00		
Tellers' Adjustment Account	297.07	1,347.06		
Traffic Tunnel Plans, Chapter 567, Acts of 1946		52,725.79		
Typewriter Replacement Reserve	2,008.44	171.90		
Unclaimed Money	1,289.16	644.02		
Unliquidated Reserve — City — 1943	6,602.58			6,602.58
Unliquidated Reserve — City — 1944	5,822.68			
Unliquidated Reserve — City — 1945	13,164.89			
Unliquidated Reserve — City — 1946	130,108.59			
Unliquidated Reserve — City — 1947		271,535.12		
Unliquidated Reserve — County — 1943	460.29			460.29
Unliquidated Reserve — County — 1944	247.46			
Unliquidated Reserve — County — 1945	401.57			
Unliquidated Reserve — County — 1946	4,580.97			
Unliquidated Reserve — County — 1947		5,702.38		
Warrants Payable	1,338,226.18	2,147,753.56		
Water Division, Deposit Account	17,608.00	109,811.64		
West Roxbury Parkway	840.39			840.39
Withholding Tax Deductions	322,244.27	4,772,314.59		
Totals — Miscellaneous	<u>\$2,419,785.81</u>	<u>\$8,509,613.44</u>	<u>\$26,720.00</u>	<u>\$155,182.31</u>

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1947

Total Amount Available	Expenditures (Schedule C-2)			Balances	
	Cash	Warrants Payable	Total	Unexpended	Unencumbered
\$53,014.36	\$27,854.77		\$27,854.77	\$25,159.59	
55,000.00				55,000.00	
12,500.00	9,363.77		9,363.77	3,136.23	
32,814.00	30,013.38	\$204.83	30,218.21	2,595.79	
36,535.22	29,837.83	5,387.34	35,225.17	1,310.05	
19,700.00	17,480.00		17,480.00	2,220.00	
500.00	500.00		500.00		
100.00				100.00	
\$5,875,626.53	\$5,687,715.01	\$7,197.26	\$5,694,912.27	\$180,714.26	
\$50,268.78	\$50,268.78		\$50,268.78		
218,728.78	206,919.91		206,919.91	\$11,808.87	
550.62				550.62	
54,000.00	17,000.00		17,000.00	37,000.00	
233,763.58	109,113.39		109,113.39	124,650.19	
1,532.56	1,234.86		1,234.86	297.70	
611.42				611.42	
6,406.25	3,102.50		3,102.50	3,303.75	
4,553.71				4,553.71	
9,313.55				9,313.55	
649,688.10	501,672.06		501,672.06	148,016.04	
44,951.47	2,093.88		2,093.88	42,857.59	
204,364.33				204,364.33	
95,872.52	159.20		159.20	95,713.32	
1,600.00				1,600.00	
26,725.93	2,400.23		2,400.23	24,325.70	
1,644.13	1,106.70		1,106.70	537.43	
52,725.79	52,459.09		52,459.09	266.70	
2,180.34	1,972.57		1,972.57	207.77	
1,933.18				1,933.18	
5,822.68	350.50		350.50	5,472.18	
13,164.89	393.02	\$9.00	402.02	12,762.87	
130,108.59	108,512.80	69.00	108,581.80	21,526.79	
271,535.12				271,535.12	
247.46				247.46	
401.57				401.57	
4,580.97	4,282.47	9.00	4,291.47	289.50	
5,702.38				5,702.38	
3,485,979.74	1,338,226.18		1,338,226.18	2,147,753.56	
127,419.64	89,168.64		89,168.64	38,251.00	
5,094,558.86	4,509,096.92		4,509,096.92	585,461.94	
\$10,800,936.94	\$6,999,533.70	\$87.00	\$6,999,620.70	\$3,801,316.24	

SCHEDULE C-1
City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1947

Balance, January 1, 1947 \$6,099,166.73

Receipts:

Revenues Reserved for Special Objects:

Betterments	\$50,268.78
Duplicates and Overpayments	139,968.97
Pay Roll Tailings	5,619.66
Interest Tailings	100.00
Pay Roll Deductions for Purchase of War Bonds	522,333.34
Withholding Tax Deductions	4,772,314.59
Blue Cross Deductions	215,206.98
Typewriter Replacement Reserve	2,172.84
Equipment Replacement Reserve	1,532.56
Unliquidated Reserve 1947 — City	271,535.12
Unliquidated Reserve 1947 — County	5,702.38
Traffic Tunnel Plans — Chapter 567, Acts of 1946, ...	52,725.79
Parking Facilities Fund	9,313.55
Street Openings Account	8,360.00
Park Department, Suspense Account	31,790.00
Unclaimed Money — County	644.02
Sales of City Property — General	136,514.00
Sales of City Property — Schools	28,100.00
Tellers' Adjustment Account	1,347.06
Collecting Department, Suspense Account	32.10
Water Service — Deposit Account	109,811.64
Accrued Interest on Loans — Rapid Transit, ...	
Interest and Sinking Funds	315.00

\$6,365,708.38

Federal Grants 5,660,589.53

Rapid Transit Rentals 2,789,643.40 ✓

Traffic Tunnel Retirement Loan — Interest 280,787.50 ✓

Revenue Departments:

Water Rates, etc.	\$4,903,276.84
Printing Department	656,910.15
Summer Tunnel, Tolls, etc.	1,758,149.30
House of Correction, Industries	50,887.41
City Record, Publication of	29,002.21

7,398,225.91

22,494,954.72

Adjustments:

Warrants Payable	\$2,147,753.56
Debt Drawn for but Unpaid	24,000.00

Transfers:

From General Revenue, Maintenance, to City Record, Publication of	9,193.59
From General Revenue, Maintenance, to Printing Department	4,891.75
From Excess and Deficiency Account to Interest Tailings	2,720.00

2,188,558.90

Total Balance, Receipts, Adjustments and Transfers \$30,782,680.35

Payments:

From Revenues Reserved for Special Objects:

Betterments	\$50,268.78
Debt Drawn for but Unpaid	17,000.00
Duplicates and Overpayments	109,113.39
Pay Roll Tailings	2,093.88
Interest Tailings	3,102.50
Tellers' Adjustment Account	1,106.70
Street Openings Account	2,400.23

SCHEDULE C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

CASH RECEIPTS AND DISBURSEMENTS

FISCAL YEAR ENDED DECEMBER 31, 1947

Water Service — Deposit Account	\$89,168.64	
Pay Roll Deductions for Purchase of War Bonds	501,672.06	
Withholding Tax Deductions	4,509,096.92	
Blue Cross Deductions	206,919.91	
Typewriter Replacement Reserve	1,972.57	
Equipment Replacement Reserve	1,234.86	
Unliquidated Reserve 1946 — City	108,581.80	
Unliquidated Reserve 1946 — County	4,291.47	
Unliquidated Reserve 1945 — City	402.02	
Unliquidated Reserve 1944 — City	350.50	
Sales of City Property — Schools	159.20	
Traffic Tunnel Plans, Chapter 567, Acts of 1946	52,459.09	
		<u>\$5,661,394.52</u>

Revenue Departments:

	Maintenance	Debt and Interest
City Record	\$38,195.80	
Printing Department	672,778.83	
Summer Tunnel	395,063.15	\$875,673.75
Water Service	1,782,053.71	44,800.00
House of Correction, Industries	46,826.42	

	\$2,934,917.91	\$920,473.75
Metropolitan Water Assessment	628,143.17	991,738.15

\$3,563,061.08 \$1,912,211.90

5,475,272.98

Rapid Transit, Interest and Sinking Funds	2,710,555.67
Federal Grants	5,694,912.27
Traffic Tunnel Debt Requirements paid to Sinking Funds Commission	780,764.45
Warrants Payable	<u>1,338,226.18</u>

Total Payments \$21,661,126.07

Transfers:

From Water Surplus to Debt and Interest (General Revenue)	\$2,558,966.89	
From Sales of City Property — General to Capital Improvements	40,000.00	
From Sales of City Property — General to General Revenue Maintenance, ...	75,000.00	
From Unliquidated Reserve 1946 and Prior to General Revenue, ...		
Maintenance	7,062.87	
From Park Department, Suspense Account to General Revenue, ...		
Maintenance	31,790.00	
From Protested Assessments to General Revenue, Maintenance	840.39	
From City Hospital, Unclaimed Money to General Revenue, Maintenance	489.05	
From Board of Real Estate Commissioners to General Revenue, ...		
Maintenance	16,276.02	
		<u>2,730,425.22</u>
Total Payments and Transfers		<u>\$24,391,551.29</u>

Balance, December 31, 1947 (Exhibit C-1) \$6,391,129.06

SCHEDULE C-2
City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1947

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
DEPARTMENTAL MAINTENANCE		
Auditing Department, Water Division	\$800.00	\$800.00
City Record, Publication of	38,195.80	5,600.10
Collecting Department, Water Division	162,800.86	136,590.22
Printing Department	542,868.00	353,489.85
Departmental Stationery and Postage	129,910.83	
Summer Traffic Tunnel	395,060.35	231,675.88
Water Service	1,613,357.63	990,151.85
Total Departmental Maintenance (Exhibit C-2)	<u>\$2,882,993.47</u>	<u>\$1,718,307.90</u>
FEDERAL GRANTS		
Aid Disbursements:		
Dependent Children	\$857,000.00	
Old Age Assistance	4,313,000.00	
Administration Expenses:		
Dependent Children	73,900.33	\$73,900.33
Old Age Assistance	277,154.66	277,154.66
Public Health:		
Cadet Nursing Program	27,854.77	11,980.88
Nurses' Home, Plans	9,363.77	
Health Education	7,725.19	1,396.20
Chronic Hospital, Plans	17,480.00	
Social Disease Control	8,154.13	3,262.87
Tuberculosis Control	68,054.25	32,966.22
Veterans' Training	35,225.17	6,927.16
Total Federal Grants (Exhibit C-2)	<u>\$5,694,912.27</u>	<u>\$407,588.32</u>
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
Rapid Transit, Serial Loan	\$6,000.00	
Water Service, Serial Loans	36,000.00	
Payments to Sinking Funds Commission:		
Rapid Transit	754,754.89	
Summer Traffic Tunnel, Excess Receipts	500,974.45	
Interest:		
Rapid Transit	1,949,800.78	
Summer Traffic Tunnel	875,673.75	
Traffic Tunnel Retirement Loan	279,790.00	
Water Service	8,800.00	
Total Debt Requirements (Exhibit C-2)	<u>\$4,411,793.87</u>	
METROPOLITAN WATER ASSESSMENT		
Serial Loans	\$667,906.14	
Interest	323,832.01	
Maintenance	628,143.17	
Total Metropolitan Water Assessment (Exhibit C-2)	<u>\$1,619,881.32</u>	
REFUNDS		
Summer Traffic Tunnel Tolls	\$2.80	
Water Rates	5,095.22	
Total Refunds (Exhibit C-2)	<u>\$5,098.02</u>	

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1947

Contractual Services	Equipment	Supplies	Materials	Special Items
\$32,369.12	\$27.00	\$199.58		
6,459.13	327.98	18,026.87		\$1,396.66
54,030.25	3,750.94	7,997.96	\$118,190.07	5,408.93
			129,910.83	
112,340.39	22,350.83	4,571.90	21,780.45	2,340.90
320,603.57	98,689.41	38,311.55	119,228.50	46,372.75
<u>\$525,802.46</u>	<u>\$125,146.16</u>	<u>\$69,107.86</u>	<u>\$389,109.85</u>	<u>\$55,519.24</u>
				\$857,000.00
				4,313,000.00
\$5,770.84	\$10,103.05			
9,363.77				
4,869.29	432.27	\$996.62	\$30.81	
17,480.00				
	1,387.99	3,503.27		
2,141.33	24,487.65	8,415.89	43.16	
14,714.64	13,583.37			
<u>\$54,339.87</u>	<u>\$49,994.33</u>	<u>\$12,915.78</u>	<u>\$73.97</u>	<u>\$5,170,000.00</u>

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1947

DEPARTMENT OR ACTIVITY		Total Expenditures	Personal Service
PENAL INDUSTRIES			
General		\$13,138.63	
Poultry		33,687.79	
Total Industries (Exhibit C-2)		<u>\$46,826.42</u>	
MISCELLANEOUS			
Betterments		\$50,268.78	
Debt Drawn for and Unpaid		17,000.00	
Duplicates and Overpayments		109,113.39	
Equipment Replacement Reserve		1,234.86	
Interest Tailings		3,102.50	
Pay Roll Deductions:			
Blue Cross		206,919.91	
Purchase of War Bonds		501,672.06	
Withholding Tax		4,509,096.92	
Pay Roll Tailings		2,093.88	
Sales of City Property, Schools		159.20	
Street Openings Account		2,400.23	
Tellers' Adjustment Account		1,106.70	
Traffic Tunnel Plans, Chapter 567, Acts of 1946		52,459.09	
Typewriter Replacement Reserve		1,972.57	
Unliquidated Reserve, 1944		350.50	
Unliquidated Reserve, 1945		402.02	
Unliquidated Reserve, 1946		112,873.27	
Warrants Payable (1946)		1,338,226.18	
Water Service, Deposit Account		89,168.64	
Total Miscellaneous (Exhibit C-2)		<u>\$6,999,620.70</u>	

SCHEDULE C-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1947

Contractual
Services

Equipment

Supplies

Materials

Special
Items

SCHEDULE C-3
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Analysis of Tax Title Account
Fiscal Year Ended December 31, 1947

Balance, December 31, 1946		\$2,379,583.11
Additions:		
Commitments (Costs and Interest)	\$27,291.46	
Transfers from Tax Accounts (Schedule B-4)	555,090.56	
Transfers from Moth Assessments	44.00	
Transfers from Sidewalk Assessments	258.25	
Transfers from Building Department	13,612.34	
Abatements after Payments	2,805.44	
Reinstatements from Tax Possessions	125.22	
		<u>599,227.27</u>
		\$2,978,810.38
Decreases:		
Receipts (Schedule C-1)	\$533,128.77	
Abatements charged to Overlay Accounts (Schedule B-5)	182,104.09	
Transfers to Tax Possessions (Schedule C-4)	212,909.78	
Canceled Costs and Interest	31,295.21	
Reinstatements to Tax Accounts (Schedule B-4)	89,547.60	
Reinstatements to Moth Assessments	4.00	
Reinstatements to Sidewalk Assessments	143.99	
		<u>1,049,133.44</u>
Balance, December 31, 1947		<u><u>\$1,929,676.94</u></u>

SCHEDULE C-4
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Analysis of Tax Possessions Account
Fiscal Year Ended December 31, 1947

Balance, December 31, 1946		\$2,037,480.43
Additions:		
Commitments (Land Court Fees, etc.)	\$6,299.84	
Transfers from Tax Titles — General Revenue	212,909.78	
Transfers from Tax Titles — Sinking Funds	9,274.16	
Transfers from Tax Titles — Water	7,713.58	
Profit on Sales	56,680.49	
		292,877.85
		\$2,330,358.28
Decreases:		
Receipts (Schedule C-1)	\$370,155.00	
Reinstatements to Tax Titles — General Revenue (Schedule C-3)	125.22	
Canceled Land Court Fees, etc.	51.55	
Loss on Sales	112,800.46	
		483,132.23
Balance, December 31, 1947		<u><u>\$1,847,226.05</u></u>

SCHEDULE C-5
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1947

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B as Amended by Chapter 604, Acts of 1941.				
	Dec. 31, 1947	Fire Department.....	City Record, Publication of — Receipts		\$9,193.59
	Dec. 31, 1947	Fire Department.....	Printing Department — Receipts.....		4,891.75
			Total — Income Departments....		<u>\$14,085.34</u>
	Dec. 31, 1947	Warrants Payable — 1947.....	Debt Drawn for and Unpaid.....		\$24,000.00
	Feb. 28, 1947	Excess and Deficiency.....	Interest Tailings.....		2,720.00
			Total — Miscellaneous.....		<u>\$26,720.00</u>

SECTION D
CAPITAL IMPROVEMENT FUNDS

EXHIBIT D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Balance Sheet
December 31, 1947

ASSETS	
Cash in Treasury	\$7,014,259.57
Accounts Receivable:	
Rapid Transit, Rents, Sales, etc.	348,827.22
Loans Authorized and Unissued:	
Bridges, Construction of	\$2,340,000.00
Sewerage Works	1,000,000.00
Construction of Buildings, Acquisition of Land, etc.	200,000.00
Huntington Avenue Subway	25,000.00
Huntington Avenue Underpass	50,000.00
New City Hall Plans, etc.	10,000.00
Departmental Equipment	1,800,000.00
Off-Street Parking Facilities	3,000,000.00
Permanent Housing for Veterans of World War II	14,500,000.00
Public Ways, Construction of	1,000,000.00
Low Income Housing, South End	3,000,000.00
	<u>26,925,000.00</u>
Total	<u>\$34,288,086.79</u>
LIABILITIES AND RESERVES	
Appropriation Balances	\$7,014,259.57
Revenues Available when Collected	348,827.22
Construction Authorized	26,925,000.00
Total	<u>\$34,288,086.79</u>

City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS

Cash Receipts and Disbursements—Fiscal Year Ended December 31, 1947

Balance, January 1, 1947	\$2,912,399.11
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RECEIPTS

Bonds Issued:	
Permanent Housing for Veterans of World War II	\$5,000,000.00
City of Boston Parking Facilities	2,000,000.00
Rapid Transit Facilities, East Boston District	1,700,000.00
Public Ways, Construction of	1,000,000.00
Departmental Equipment	1,000,000.00
Temporary Housing for Veterans of World War II	250,000.00
East Boston Tunnel Alterations, Acts of 1924	140,000.00
Sewerage Loan	1,000,000.00
Dorchester Rapid Transit	30,000.00
Cambridge Connection	10,000.00
Dorchester Tunnel	10,000.00
East Boston Tunnel Alterations	10,000.00
	\$12,150,000.00

Miscellaneous:

Public Ways, Construction of	\$36,442.73
Rapid Transit Facilities, East Boston District	3,941.47
Departmental Equipment	3,271.25
Sewerage Works	291.12
Traffic Tunnel, Rental, Sales, etc.	195.00
Huntington Avenue Subway	68.30
Tremont Street Subway Alterations, Acts of 1924	4.00
Boston Tunnel and Subway	3.00
Boylston Street Subway, Acts of 1930	2.00
Dorchester Rapid Transit	2.00
Arlington Station	1.00
	44,221.87

Transfers:

From Sales of City Property, General, to Automatic Traffic Control Signals in Various Sections of the City	\$40,000.00
From Fire Department to Hospital Department, Construction of Buildings, Acquisition of Land, etc.	5,000.00
From Departmental Equipment (Revenue) to Departmental Equipment (Non-Revenue)	158,935.12
	203,935.12
	12,398,156.99
Total Balance, Receipts and Transfers	\$15,319,466.10

PAYMENTS

Capital Outlays:	
Boston Traffic Commission:	
Automatic Traffic Control Signals, Various Sections of the City	\$14,108.17
Fire Department:	
Construction of Buildings, Acquisition of Land, etc.	89,163.82
Hospital Department:	
Construction of Buildings, Acquisition of Land, etc.	112,310.90
Park Department:	
Construction of Buildings, Acquisition of Land, etc.	24,040.80
Public Buildings Department:	
Construction of Buildings, Acquisition of Land, etc.	30,752.41
Gymnasium, South Boston, Establishment of	14,753.00
Public Works Department:	
Public Ways, Construction of	1,299,520.38
Sewerage Works	687,120.12 ✓
Street Laying-Out Department:	
Highways, Making of	22,103.46
Transit Department:	
Boston Tunnel and Subway	8,875.14
Boylston Street Subway	2,736.87
Boylston Street Subway, Chapter 394, Acts of 1930	628.82
Cambridge Connection	9,057.67
Dorchester Rapid Transit	57,125.68
Dorchester Tunnel	6,772.51
East Boston Tunnel Alterations	2,542.47
East Boston Tunnel Alterations, Acts of 1924	28,898.15
East Boston Tunnel Extension	8,636.64
Huntington Avenue Subway — Acts of 1937 and 1938	34,010.63
Rapid Transit Facilities, East Boston District	720,799.33
Traffic Tunnel	15,151.06
Tremont Street Subway Alterations, Acts of 1924	3,462.12
Miscellaneous:	
City of Boston Parking Facilities	161,261.74
Departmental Equipment	963,279.43
Permanent Housing for Veterans of World War II	3,817,394.49
Temporary Housing for Veterans of World War II	170,700.72
Total Payments	8,305,206.53

Balance, December 31, 1947 (Exhibit D-1)	<u>\$7,014,259.57</u>
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EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1947

DEPARTMENT AND IMPROVEMENT	Balances from 1946	Credits		Transfers (Schedule D-2)	
		Revenue Received During 1947	Loans Issued in 1947	To	From
BOSTON TRAFFIC COMMISSION					
Automatic Traffic Control Signals in Various Sections of the City	\$37,015.75			\$40,000.00	
FIRE DEPARTMENT					
New Fire Stations and Additions to and Improvement of Existing Fire Stations	9,187.18				
Construction of Buildings, Acquisition of Land, etc.	524,127.81				
HOSPITAL DEPARTMENT					
Construction of Buildings, Acquisition of Land, etc.	169,600.00			5,000.00	
PARK DEPARTMENT					
Construction of Buildings, Acquisition of Land, etc.	375,000.00				
Park and Playground Improvements, etc.	2,685.10				
Playgrounds, Establishment and Extension of	4,962.40				
PUBLIC BUILDINGS DEPARTMENT					
Construction of Buildings, Acquisition of Land, etc.	40,229.95				
Gymnasium, South Boston, Establishment of	14,756.27				
New City Hall, Plans, etc.					
PUBLIC WORKS DEPARTMENT					
Bridges, Construction of	89,354.36				
Public Ways, Construction of	526,820.22	\$36,442.73	\$1,000,000.00		
Sewerage Works	501,983.94	291.12	1,000,000.00		
Incinerator, Building Construction and Equipping					
STREET LAYING-OUT DEPARTMENT					
Highways, Making of	54,994.40				
TRANSIT DEPARTMENT					
Arlington Station	1,125.54	1.00			
Boston Tunnel and Subway	10,285.82	3.00		498.50	
Boylston Street Subway	5,980.16				
Boylston Street Subway, Chapter 394, Acts of 1930	21,430.73	2.00			
Cambridge Connection	3,251.03		10,000.00		
Dorchester Rapid Transit	25,579.22	2.00	30,000.00	1,544.46	
Dorchester Tunnel	4,096.49		10,000.00		
East Boston Tunnel Alterations	1,693.05		10,000.00		
East Boston Tunnel Alterations, Acts of 1924	8,484.95		140,000.00	1,832.13	
East Boston Tunnel Extension	2,617.22			9,970.91	
Huntington Avenue Subway, Acts of 1937 and 1938	42,698.91	68.30		40,780.16	
Rapid Transit Facilities, East Boston District		3,941.47	1,700,000.00		\$54,626.16
Traffic Tunnel	51,051.15	195.00			
Tremont Street Subway Alterations, Acts of 1924	3,458.12	4.00			
Huntington Avenue Underpass, Chapter 395, Acts of 1938					
MISCELLANEOUS					
City of Boston, Parking Facilities			2,000,000.00		
Departmental Equipment	171,103.34	3,271.25	1,000,000.00	158,935.12	
Permanent Housing for Veterans of World War II	200,000.00		5,000,000.00		
Temporary Housing for Veterans of World War II	17,000.00		250,000.00		
Voting Machines	736.00				
Low Income Housing, South End					
Totals	\$2,921,309.11	\$44,221.87	\$12,150,000.00	\$258,561.28	\$54,626.16

EXHIBIT D-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1947

Total Amounts Available	Expenditures			Balances to 1948			
	Cash	Warrants Payable	Total	Unexpended	Loans Author- ized but not Issued	Unliquidated	Unencumbered
\$77,015.75	\$14,108.17		\$14,108.17	\$62,907.58		\$39,249.74	\$23,657.84
9,187.18				9,187.18		9,174.59	12.59
524,127.81	89,163.82		89,163.82	434,963.99		253,517.51	181,446.48
174,600.00	112,310.90		112,310.90	62,289.10		56,466.87	5,822.23
375,000.00	24,040.80		24,040.80	350,959.20		6,250.98	344,708.22
2,685.10				2,685.10		9.00	2,676.10
4,962.40				4,962.40			4,962.40
40,229.95	30,752.41		30,752.41	9,477.54		3,462.29	6,015.25
14,756.27	14,753.00		14,753.00	3.27			3.27
					\$10,000.00		10,000.00
89,354.36				89,354.36	2,340,000.00	16,519.68	2,412,834.68
1,563,262.95	1,299,520.38		1,299,520.38	263,742.57	1,000,000.00	604,503.81	659,238.76
1,502,275.06	687,120.12		✓ 687,120.12	815,154.94	1,000,000.00	401,872.31	1,413,282.63
					200,000.00		200,000.00
54,994.40	22,103.46		22,103.46	32,890.94		32,890.94	
1,126.54				1,126.54			1,126.54
10,787.32	8,875.14		8,875.14	1,912.18	10,000.00		11,912.18
5,980.16	2,736.87		2,736.87	3,243.29			3,243.29
21,432.73	628.82		628.82	20,803.91			20,803.91
13,251.03	9,057.67		9,057.67	4,193.36			4,193.36
57,125.68	57,125.68		57,125.68		170,000.00	1,196.09	168,803.91
14,006.49	6,772.51		6,772.51	7,323.98	20,000.00		27,323.98
11,693.05	2,542.47		2,542.47	9,150.58			9,150.58
150,317.08	28,898.15		28,898.15	121,418.93		121,418.93	
12,588.13	8,636.64		8,636.64	3,951.49	10,000.00	5.50	13,945.99
83,547.37	34,010.63		34,010.63	49,536.74	25,000.00	5,000.00	69,536.74
1,649,315.31	720,799.33		720,799.33	928,515.98		246,432.13	682,083.85
51,246.15	15,151.06		15,151.06	36,095.09		41.50	36,053.59
3,462.12	3,462.12		3,462.12		10,000.00		10,000.00
					50,000.00		50,000.00
2,000,000.00	161,261.74		161,261.74	1,838,738.26	3,000,000.00	4,185.00	4,834,553.26
1,333,309.71	963,279.43		963,279.43	370,030.28	1,800,000.00	1,674,476.50	495,553.78
5,200,000.00	3,817,394.49		3,817,394.49	1,382,605.51	14,500,000.00	15,882,605.51	
267,000.00	170,700.72		170,700.72	96,299.28		96,299.28	
736.00				736.00			736.00
					3,000,000.00	3,000,000.00	
\$15,319,466.10	\$8,305,206.53		\$8,305,206.53	\$7,014,259.57	\$27,145,000.00	\$22,455,578.16	\$11,703,681.41

SCHEDULE D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1947

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B as Amended by Chapter 604, Acts of 1941				
Apr. 29, 1947		Sales of City Property.....	Boston Traffic Commission Automatic Traffic Control Signals in Various Sections of the City..	\$10,000.00	
July 15, 1947		Sales of City Property.....	Automatic Traffic Control Signals in Various Sections of the City..	5,000.00	
Sept. 16, 1947		Sales of City Property.....	Automatic Traffic Control Signals in Various Sections of the City..	25,000.00	\$40,000.00
	Dec. 31, 1947	Fire Department	Hospital Department Construction of Buildings, Acquisition of Land, etc.....		5,000.00
		Transit Department:	Transit Department:		
Dec. 10, 1947*		Rapid Transit Facilities, East Boston District.....	Boston Tunnel and Subway.....		498.50
Dec. 10, 1947*		Rapid Transit Facilities, East Boston District.....	Dorchester Rapid Transit.....		1,544.46
Dec. 10, 1947*		Rapid Transit Facilities, East Boston District.....	East Boston Tunnel Alterations, Acts of 1924.....		1,832.13
Dec. 10, 1947*		Rapid Transit Facilities, East Boston District.....	East Boston Tunnel Extension...		9,970.91
Dec. 10, 1947*		Rapid Transit Facilities, East Boston District.....	Huntington Avenue Subway, Acts of 1937 and 1938.....		40,780.16
	Dec. 31, 1947	Departmental Equipment (Revenue)	Departmental Equipment (Non-Revenue).....		158,935.12
			Total — Capital Improvement Funds.....		\$258,561.28

* Transit Commission Order.

SECTION E
DEBT AND SINKING FUNDS

EXHIBIT E-1
City of Boston and County of Suffolk
BALANCE SHEET—DEBT AND SINKING FUNDS
January 1 and December 31, 1947

	January 1, 1947	December 31, 1947
ASSETS		
Cash — Sinking Funds Commission:		
In Treasury and Depositories	\$1,626,462.20	\$2,703,526.88
Investments — Sinking Funds Commission	32,866,969.67	31,890,050.48
Accounts Receivable:		
Special Assessments:		
Added to Taxes:		
Street	\$6,812.43	\$6,579.80
Sewer	5,626.69	5,605.13
	12,439.12	12,184.93
Apportioned but not Due:		
Street	\$87,644.87	\$85,287.20
Sewer	34,429.05	28,587.15
	122,073.92	113,874.35
Unapportioned:		
Street	\$321,744.33	\$310,060.01
Sewer	39,513.70	47,320.21
	361,258.03	357,380.22
Tax Titles — Street and Sewer Assessments	83,811.67	74,061.89
Amounts to be Provided for Retirement of		
Net Funded or Fixed Debt:		
Sinking Funds	\$36,515,941.10	\$36,727,903.23
Serial	57,238,850.00	59,514,000.00
	*93,754,791.10	*96,241,903.23
Total Assets	<u>\$128,827,805.71</u>	<u>\$131,392,981.98</u>
LIABILITIES AND SURPLUS		
Sinking Funds Loans:		
Outside Debt Limit	\$70,485,250.00	\$70,844,400.00
Serial Loans:		
Inside Debt Limit	\$29,770,000.00	\$28,093,000.00
Outside Debt Limit	27,468,850.00	31,421,000.00
	57,238,850.00	59,514,000.00
Revenues Available when Collected:		
Special Assessments	\$495,771.07	\$483,439.50
Tax Titles	83,811.67	74,061.89
	579,582.74	557,501.39
Sinking Funds Surplus	524,122.97	477,080.59
Total Liabilities and Surplus	<u>\$128,827,805.71</u>	<u>\$131,392,981.98</u>

* Sinking Funds Surplus applied against this amount in computation of Net Funded Debt in Exhibit E-2.

EXHIBIT E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Funded Debt
Fiscal Year Ended December 31, 1947

Gross funded debt, December 31, 1946		\$127,724,100.00
Add funded debt issued in 1947:		
City Debt	\$10,250,000.00	
Rapid Transit Debt	1,900,000.00	
		<u>12,150,000.00</u>
		\$139,874,100.00
Deduct funded debt paid in 1947:		
City Debt	\$7,848,850.00	
County Debt	133,000.00	
Rapid Transit Debt	1,497,850.00	
Water Debt	36,000.00	
		<u>9,515,700.00</u>
Gross funded debt, December 31, 1947		\$130,358,400.00
Sinking Funds, December 31, 1946	\$34,493,431.87	
Receipts during 1947	2,035,261.06	
	<u>\$36,528,692.93</u>	
Payments	1,935,115.57	
Total redemption means, December 31, 1947		<u>34,593,577.36</u>
Net funded debt, December 31, 1947		<u><u>\$95,764,822.64</u></u>

EXHIBIT E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Floating Debt
Fiscal Year Ended December 31, 1947
LOANS IN ANTICIPATION OF REVENUE

Loans brought forward from 1946		\$2,000,000.00
Loans issued during 1947		29,000,000.00*
		<u>\$31,000,000.00</u>
Less 1946 Loans paid off	\$2,000,000.00	
Less 1947 Loans paid off	25,000,000.00	
		<u>27,000,000.00</u>
Net Outstanding Obligations		<u>\$4,000,000.00</u>

* Total authorized by City Council, \$40,000,000.

EXHIBIT E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Incurring Power in 1947

Total debt incurring power within the debt limit (2½ per cent of \$1,459,013,321, the average assessed valuation for three years, less abatements)		\$36,475,333.03
Debt incurred:		
Total funded debt, city and county	\$127,724,100.00	
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):		
City debt	\$10,655,750.00	
Traffic Tunnel debt	19,600,000.00	
Traffic Tunnel Retirement debt	16,045,000.00	
County debt	1,140,000.00	
Rapid Transit debt	50,513,350.00	
	\$97,954,100.00	
Funded debt for Public Works Administration projects, issued under authority of Chapter 366, Acts of 1933, as amended by Chapter 21, Acts of 1934	3,257,000.00	
		101,211,100.00
Funded debt within the debt limit		\$26,513,000.00
Offsets to funded debt:		
Sinking funds	\$34,493,431.87	
Less sinking funds for debt outside the debt limit:		
City	\$349,178.39	
Rapid Transit	13,873,744.13	
Traffic Tunnel	19,257,408.40	
Traffic Tunnel Retirement	504,402.98	
	33,984,733.90	
Offsets to funded debt within the debt limit		508,697.97
Net indebtedness within the debt limit, December 31, 1946	\$26,004,302.03	
Loans authorized but not issued (within the debt limit)	4,550,000.00	
Used debt incurring power within the debt limit		\$30,554,302.03
Unused debt incurring power within the debt limit, January 1, 1947		\$5,921,031.00
Estimated increase during the year by:		
Serial bonds redeemable during year		4,641,000.00
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year		<u>\$10,562,031.00</u>

EXHIBIT E-5
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Issued
Fiscal Year Ended December 31, 1947

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which It Was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
July 2, 1946	May 1, 1947	1½	Temporary Housing for Veterans of World War II.....		\$250,000.00	May 1, 1948-52	\$50,000.00
April 30, 1946	May 1, 1947	1½	Departmental Equipment Loan.....	\$1,000,000.00		May 1, 1948-52	200,000.00
Nov. 13, 1946	May 1, 1947	1½	Permanent Housing for Veterans of World War II.....		5,000,000.00	(May 1, 1948-57)	335,000.00
Dec. 17, 1946	May 1, 1947	1½	City of Boston Parking Facilities Loan, Act of 1946.....		2,000,000.00	(May 1, 1958-62)	330,000.00
April 30, 1946	May 1, 1947	1½	Sewerage Loan.....	1,000,000.00		May 1, 1948-67	100,000.00
Chapter 602 } Acts of 1945 }	May 1, 1947	2½	Subway Bonds, Acts of 1945 (Rapid Transit Facilities, East Boston District, Extension of)		1,700,000.00	(May 1, 1968-77)	35,000.00
Chapter 120 } Acts of 1924 }	May 1, 1947	3	Rapid Transit Loan (East Boston Tunnel Alterations, Acts of 1924)		140,000.00	May 1, 1992	30,000.00
July 18, 1947	Dec. 1, 1947	1½	Public Ways, Construction of.....	1,000,000.00		Dec. 1, 1948-57	100,000.00
Chapter 480 } Acts of 1923 }	Dec. 1, 1947	2½	Dorchester Rapid Transit.....		30,000.00	Dec. 1, 1987	
Chapter 741 } Acts of 1911 }	Dec. 1, 1947	2½	Dorchester Tunnel.....		10,000.00	Dec. 1, 1992	
Chapter 520 } Acts of 1906 }	Dec. 1, 1947	2½	Cambridge Connection.....		10,000.00	Dec. 1, 1992	
Chapter 373 } Special Acts of 1917 }	Dec. 1, 1947	2½	East Boston Tunnel Alterations.....		10,000.00	Dec. 1, 1992	
			Totals.....	\$3,000,000.00	\$9,150,000.00		

Inside Debt Limit
Outside Debt Limit

\$3,000,000.00
9,150,000.00
\$12,150,000.00

EXHIBIT E-6
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Charges To Be Met from Taxes
December 31, 1947

YEAR	Serial Bond Maturities	Serial Bond Interest	Sinking Fund Interest	Total Debt Charges
1948	\$7,789,500.00	\$862,334.00	\$13,454.00	\$8,665,288.00
1949	6,912,500.00	706,492.50	637.50	7,619,630.00
1950	6,019,000.00	558,360.00	637.50	6,577,997.50
1951	5,097,000.00	432,707.50	637.50	5,530,345.00
1952	3,351,000.00	329,560.00	637.50	3,681,197.50
1953	2,621,000.00	257,947.50	450.00	2,879,397.50
1954	1,948,000.00	201,542.50	450.00	2,149,992.50
1955	1,619,000.00	164,847.50	450.00	1,784,297.50
1956	1,281,000.00	135,115.00	450.00	1,416,565.00
1957	925,000.00	111,450.00	450.00	1,036,900.00
1958	757,000.00	94,810.00	450.00	852,260.00
1959	712,000.00	81,757.50	450.00	794,207.50
1960	689,000.00	69,942.50	450.00	759,392.50
1961	681,000.00	58,527.50	450.00	739,977.50
1962	645,000.00	47,252.50	450.00	692,702.50
1963	303,000.00	36,547.50	450.00	339,997.50
1964	296,000.00	31,002.50	450.00	327,452.50
1965	270,000.00	25,562.50	450.00	296,012.50
1966	256,000.00	20,947.50	450.00	277,397.50
1967	231,000.00	16,512.50	450.00	247,962.50
1968	117,000.00	12,390.00	450.00	129,840.00
1969	101,000.00	10,862.50	450.00	111,812.50
1970	97,000.00	8,775.00	450.00	106,225.00
1971	95,000.00	7,257.50	450.00	102,707.50
1972	89,000.00	5,775.00	450.00	95,225.00
1973	79,000.00	4,412.50	450.00	83,862.50
1974	69,000.00	3,250.00	450.00	72,700.00
1975	63,000.00	2,237.50	450.00	65,687.50
1976	50,000.00	1,300.00	450.00	51,750.00
1977	30,000.00	525.00	450.00	30,975.00
Totals	\$43,193,000.00	\$4,299,504.00	\$27,254.00	\$47,519,758.00

EXHIBIT E-7
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Payable
December 31, 1947

YEAR	Serial Bonds						Total Serial Bonds
	City	Welfare and Relief	County	Water	Rapid Transit	Traffic Tunnel Retirement	
1948	\$4,742,000	\$2,918,500	\$129,000	\$36,000	\$6,000		\$7,831,500
1949	4,314,000	2,480,500	118,000	36,000	6,000		6,954,500
1950	4,032,000	1,880,000	107,000	36,000			6,055,000
1951	3,740,000	1,255,000	102,000	36,000		\$20,000	5,153,000
1952	2,942,000	307,000	102,000	36,000		85,000	3,472,000
1953	2,490,000	30,000	101,000	36,000		255,000	2,912,000
1954	1,848,000		100,000	36,000		415,000	2,399,000
1955	1,519,000		100,000	12,000		465,000	2,096,000
1956	1,181,000		100,000			490,000	1,771,000
1957	836,000		89,000			495,000	1,420,000
1958	713,000		44,000			505,000	1,262,000
1959	712,000					515,000	1,227,000
1960	689,000					525,000	1,214,000
1961	681,000					530,000	1,211,000
1962	645,000					535,000	1,180,000
1963	303,000					545,000	848,000
1964	296,000					555,000	851,000
1965	270,000					560,000	830,000
1966	256,000					570,000	826,000
1967	231,000					580,000	811,000
1968	117,000					590,000	707,000
1969	101,000					600,000	701,000
1970	97,000					610,000	707,000
1971	95,000					615,000	710,000
1972	89,000					625,000	714,000
1973	79,000					635,000	714,000
1974	69,000					645,000	714,000
1975	63,000					655,000	718,000
1976	50,000					665,000	715,000
1977	30,000					675,000	705,000
1978						685,000	685,000
1979						695,000	695,000
1980						705,000	705,000
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1990							
1991							
1992							
1995							
Totals . . .	\$33,230,000	\$8,871,000	\$1,092,000	\$264,000	\$12,000	\$16,045,000	\$59,514,000

EXHIBIT E-7
CITY OF BOSTON AND COUNTY OF SUFFOLK
DEBT AND SINKING FUNDS
FUNDED DEBT PAYABLE
DECEMBER 31, 1947

YEAR	Sinking Funds Bonds				
	City	Traffic Tunnel	Rapid Transit	Total Sinking Funds	Grand Total
1948	\$320,900		\$2,025,000	\$2,345,900	\$10,177,400
1949			650,000	650,000	7,604,500
1950			1,000,000	1,000,000	7,055,000
1951					5,153,000
1952		5,000		5,000	3,477,000
1953					2,912,000
1954					2,399,000
1955					2,096,000
1956			950,000	950,000	2,721,000
1957			5,000,000	5,000,000	6,420,000
1958			1,300,000	1,300,000	2,562,000
1959			5,315,000	5,315,000	6,542,000
1960			1,975,000	1,975,000	3,189,000
1961			1,750,000	1,750,000	2,961,000
1962			1,515,000	1,515,000	2,695,000
1963		\$2,000,000	703,000	2,703,000	3,551,000
1964		500,000	248,000	748,000	1,599,000
1965		800,000	60,000	860,000	1,690,000
1966		150,000	150,000	300,000	1,126,000
1967		50,000	1,662,000	1,712,000	2,523,000
1968			1,718,000	1,718,000	2,425,000
1969			1,380,000	1,380,000	2,081,000
1970			2,110,000	2,110,000	2,817,000
1971			3,570,000	3,570,000	4,280,000
1972			3,570,000	3,570,000	4,284,000
1973		100,000	2,207,000	2,307,000	3,021,000
1974			1,102,000	1,102,000	1,816,000
1975			1,010,000	1,010,000	1,728,000
1976			3,215,000	3,215,000	3,930,000
1977			1,460,000	1,460,000	2,165,000
1978			70,000	70,000	755,000
1979		50,000		50,000	745,000
1980		4,000,000	105,000	4,105,000	4,810,000
1981	15,000	3,000,000	285,000	3,300,000	3,300,000
1982		5,950,000	565,000	6,515,000	6,515,000
1983		2,200,000	910,000	3,110,000	3,110,000
1984		800,000	155,000	955,000	955,000
1985			500,000	500,000	500,000
1986			560,000	560,000	560,000
1987			115,000	115,000	115,000
1990			83,500	83,500	83,500
1991			20,000	20,000	20,000
1992			1,870,000	1,870,000	1,870,000
1995			20,000	20,000	20,000
Totals	\$340,900	\$19,600,000	\$50,903,500	\$70,844,400	\$130,358,400

SCHEDULE E-1
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Gross and Net Funded Debt
Fiscal Year Ended December 31, 1947

GROSS FUNDED DEBT

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1946	\$40,040,750.00	\$1,225,000.00	\$300,000.00	\$19,600,000.00	\$16,045,000.00	\$50,513,350.00	\$127,724,100.00
December 31, 1947	42,441,900.00	1,092,000.00	264,000.00	19,600,000.00	16,045,000.00	50,915,500.00	130,358,400.00
Increase	\$2,401,150.00	*\$133,000.00	*\$36,000.00			\$402,150.00	\$2,634,300.00

NET FUNDED DEBT

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1946	\$39,182,873.64	\$1,225,000.00	\$300,000.00	\$342,591.60	\$15,540,597.02	\$36,639,605.87	\$93,230,668.13
December 31, 1947	41,663,063.52	1,092,000.00	264,000.00	296,848.29	15,029,348.16	37,419,562.67	95,764,822.64
Increase	\$2,480,189.88	*\$133,000.00	*\$36,000.00	*\$45,743.31	*\$511,248.86	\$779,956.80	\$2,534,154.51

* Decrease.

SCHEDULE E-2 **City of Boston and County of Suffolk**

DEBT AND SINKING FUNDS

Summary of the Objects for Which the Outstanding Funded Debt Was Issued
Fiscal Year Ended December 31, 1947

	CITY DEBT			
	Outstanding January 1, 1947	Issued in 1947	Matured or Canceled in 1947	Outstanding December 31, 1947
Bridges: Miscellaneous	\$1,100,000.00		\$116,000.00	\$984,000.00
Cambridge Bridge	52,900.00		49,000.00	3,900.00
Ferries	68,000.00		17,000.00	51,000.00
Funding Loan	6,493,000.00		1,001,000.00	5,492,000.00
Municipal Relief Loan	12,215,500.00		3,344,500.00	8,871,000.00
Miscellaneous:				
City of Boston Parking Facilities		\$2,000,000.00		2,000,000.00
Commonwealth Avenue Underpass	20,000.00		20,000.00	
Defense Loan	153,350.00		117,350.00	36,000.00
Departmental Equipment	500,000.00	1,000,000.00	100,000.00	1,400,000.00
Fire Department	94,000.00		19,000.00	75,000.00
Huntington Avenue Underpass	93,000.00		25,000.00	68,000.00
Permanent Housing for Veterans of World War II	500,000.00	5,000,000.00	35,000.00	5,465,000.00
Police Department	38,000.00		10,000.00	28,000.00
Temporary Housing for Veterans of World War II	250,000.00	250,000.00	50,000.00	450,000.00
Voting Machine Loan	300,000.00		30,000.00	270,000.00
Hospitals	1,167,000.00		356,000.00	811,000.00
Public Buildings, Exclusive of Schoolhouses	1,535,000.00		233,000.00	1,302,000.00
Public Parks, Playgrounds, etc.	619,000.00		141,000.00	478,000.00
Airport	146,000.00		55,000.00	91,000.00
Schoolhouses and Sites	1,720,000.00		349,000.00	1,371,000.00
Sewers: Miscellaneous	6,526,000.00	1,000,000.00	769,000.00	6,757,000.00
Charles River Basin, etc.	10,000.00		10,000.00	
Savin Hill Bay, Sewerage Works	89,000.00		22,000.00	67,000.00
Streets:				
Miscellaneous	22,000.00		9,000.00	13,000.00
Highways, Making of	1,262,000.00		391,000.00	871,000.00
Public Ways, Construction of	4,660,000.00	1,000,000.00	550,000.00	5,110,000.00
Cambridge Street and Court Street	34,000.00		18,000.00	16,000.00
Dock Square and Faneuil Hall Square Improvement	36,000.00		12,000.00	24,000.00
Traffic Tunnel	16,000,000.00			16,000,000.00
Traffic Tunnel, Series "B"	3,000,000.00			3,000,000.00
Traffic Tunnel, Series "C"	600,000.00			600,000.00
Traffic Tunnel Retirement Bonds	16,045,000.00			16,045,000.00
Hyde Park Street Railway	337,000.00			337,000.00
Rapid Transit Debt:				
Arlington Station	1,268,000.00			1,268,000.00
Boston Tunnel and Subway	3,874,850.00		1,492,850.00	2,382,000.00
Boylston Street Subway, Acts of 1911	5,511,500.00		5,000.00	5,506,500.00
Boylston Street Subway, Acts of 1930	5,015,000.00			5,015,000.00
Cambridge Connection	1,663,000.00	10,000.00		1,673,000.00
Dorchester Rapid Transit	11,165,000.00	30,000.00		11,195,000.00
Dorchester Tunnel	12,250,000.00	10,000.00		12,260,000.00
East Boston Tunnel	141,000.00			141,000.00
East Boston Tunnel Alterations	3,930,000.00	10,000.00		3,940,000.00
East Boston Tunnel Alterations, Acts of 1924	95,000.00	140,000.00		235,000.00
East Boston Tunnel Extension	2,510,000.00			2,510,000.00
Huntington Avenue Subway	750,000.00			750,000.00
Huntington Avenue Subway Extension	1,975,000.00			1,975,000.00
Rapid Transit Facilities, East Boston District, Extension of		1,700,000.00		1,700,000.00
Tremont Street Subway Alterations	365,000.00			365,000.00
WATER DEBT				
Water Debt	300,000.00		36,000.00	264,000.00
COUNTY DEBT				
Court House Loan, Acts of 1935	1,140,000.00		102,000.00	1,038,000.00
Suffolk County Jail	38,000.00		11,000.00	27,000.00
Suffolk County House of Correction	47,000.00		20,000.00	27,000.00
Gross Funded Debt	<u>\$127,724,100.00</u>	<u>\$12,150,000.00</u>	<u>\$9,515,700.00</u>	<u>\$130,358,400.00</u>

SCHEDULE E-3
City of Boston and County of Suffolk

DEBT AND SINKING FUNDS
Loans Authorized but Not Issued
December 31, 1947

Dates of Orders	Object	Inside of Debt Limit	Outside of Debt Limit
Dec. 12, 1935	New City Hall Plans, etc.	\$10,000.00	
Sept. 27, 1938	Huntington Avenue Subway (Chap. 395, Acts of 1938)		\$25,000.00
Sept. 27, 1938	Huntington Avenue Underpass (Chap. 395, Acts of 1938)		50,000.00
May 7, 1945	Bridges, Construction of	2,340,000.00	
Nov. 13, 1946	Permanent Housing for Veterans of World War II		4,500,000.00
Nov. 26, 1946	Incinerator Building, Construction and Equipping	200,000.00	
Dec. 17, 1946	Off-Street Parking Facilities		3,000,000.00
July 18, 1947	Departmental Equipment	1,420,000.00	
July 18, 1947	Public Ways, Construction of	1,000,000.00	
July 18, 1947	Sewerage Works	1,000,000.00	
Aug. 6, 1947	Permanent Housing for Veterans of World War II		8,000,000.00
Aug. 20, 1947	Permanent Housing for Veterans of World War II		2,000,000.00
Sept 25, 1947	Departmental Equipment	380,000.00	
Dec. 12, 1947	Low Income Housing, South End, General Laws, (Chap. 121, Sect. 26, CC)		3,000,000.00
		<u>\$6,350,000.00</u>	<u>\$20,575,000.00</u>
	Inside debt limit \$6,350,000.00		
	Outside debt limit 20,575,000.00		
	<u>\$26,925,000.00</u>		

Loans Authorized by Transit Commission but Not Issued
December 31, 1947

Dates of Votes of Commission	Object	Amount	Total
May 1, 1947	Boston Tunnel and Subway (Chap. 534, Acts of 1902)		\$10,000.00
May 1, 1947	Dorchester Rapid Transit (Chap. 480, Acts of 1923)		170,000.00
May 1, 1947	Dorchester Tunnel (Chap. 741, Acts of 1911)	\$10,000.00	
Dec. 10, 1947	Dorchester Tunnel (Chap. 741, Acts of 1911)	10,000.00	
			20,000.00
May 1, 1947	East Boston Tunnel Extension (Chap. 741, Acts of 1911)		10,000.00
Oct. 15, 1947	Tremont Street Subway Alterations, Acts of 1924		10,000.00
	Total		<u>\$220,000.00</u>

SCHEDULE E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Analysis of Changes in Sinking Fund Surplus
Fiscal Year Ended December 31, 1947

Surplus as of January 1, 1947		\$524,122.97
Add:		
Betterments Paid to the Commission	\$47,944.54	
Excess Funds over Debt Requirements	2,341.32	
Interest on Investments	12,024.24	
		62,310.10
		\$586,433.07
Subtract:		
Redemption of Serial Debt		109,352.48
Surplus as of December 31, 1947		<u><u>\$477,080.59</u></u>

SECTION F
TRUST FUNDS

EXHIBIT F-1
City of Boston and County of Suffolk
BALANCE SHEET — TRUST FUNDS
December 31, 1947

ASSETS

Cash:		
Under control of Treasurer	\$330,489.50	
In Custody of Treasurer	5,483,781.99	
		\$5,814,271.49
Accounts Receivable:		
George Robert White Fund, Rents	\$26,725.13	
Mount Hope Cemetery, Fees, etc.	70.00	
		26,795.13
Investments		76,214,090.88
Total		<u>\$82,055,157.50</u>

LIABILITIES AND RESERVES

Appropriation Balances		\$330,108.35
Revenues Available when Collected		26,795.13
Reserved Accounts:		
Retirement Board Funds	\$4,134,928.26	
Balances held for Investment	1,277,751.37	
Teachers' Retirement Fund	26,649.82	
Franklin Fund	42,416.54	
Permanent School Pension Fund	2,036.00	
Daniel Preston Lot Claim	381.15	
		5,484,163.14
Trust Funds		76,214,090.88
Total		<u>\$82,055,157.50</u>

SCHEDULE F-1
City of Boston and County of Suffolk

TRUST FUNDS
Reflected in Accounts of City Auditor
Changes in Appropriation Balances
Fiscal Year Ended December 31, 1947

	Balances From 1946	Income and Credits	Expenditures	Balances To 1948
Boston Sanatorium:				
Susan H. Leeds Bequest, Income	\$705.91	\$416.92	\$585.90	\$536.93
Michael Francis Cahill Fund, Income		3,984.04	3,984.04	
Copenhagen Fund, Income	6,941.71	200.00		7,141.71
Franklin Technical Institute		403,551.56	403,551.56	
Gold Medal Funds:				
Fitzgerald Firemen's Gold Medal Fund, Income,	556.75	25.00		581.75
J. Harleston Parker Medal Fund, Income	465.79	75.00	132.34	408.45
Walter Scott Medal for Valor Fund, Income . .	873.59	125.00	148.20	850.39
Hospital Department:				
Smith Fund, Income	810.00	125.00		935.00
Trust Funds, Income	11,543.87	2,384.20		13,928.07
A. Shuman Memorial Fund for Care of Con- valescent Men Patients at the Boston City Hospital, Income		2,606.24	2,606.24	
Institutions Department:				
Samuel Hirschberg Fund, Income	124.00			124.00
Sawyer Marcella Street Home Fund, Income . .	412.81	82.00	57.30	437.51
Library Department:				
Trust Funds, Income	96,544.63	47,063.86	46,300.07	97,308.42
James L. Whitney Bibliographical Account, Income	4,329.40	700.00		5,029.40
Gifts for Immediate Use	4,729.42	3,136.43	1,492.43	6,373.42
Park Department:				
Cemetery Trust Funds, Income	55,824.45	27,805.76	10,898.63	72,731.58
Mary P. C. Cummings Trust Fund, Income . .	55,955.07	5,961.46	3,121.76	58,794.77
Foss Flag Fund, Income	465.30	85.00		550.30
Boston Common Tree Fund, Income	582.19	133.08		715.27
Beacon Street Tree Planting Fund	169.16			169.16
Randidge Trust Fund, Income	9,165.53	1,970.76	455.00	10,681.29
Phillips Street Fund, Income	8,345.23	635.40	1,345.70	7,634.93
Police Charitable Fund, Income	7,027.99	7,513.32	6,106.50	8,434.81
Public Buildings Department:				
Old State House Repair Fund, Income	600.00	97.50		697.50
School Committee:				
Anna Judson George Scholarship for Excellence in English Fund, Income	105.48	83.14	105.48	83.14
Bowdoin Dorchester School Fund, Income . .	1,028.98	191.26	172.78	1,047.46
Costello C. Converse School Fund, Income . .	1,560.27	171.58	29.64	1,702.21
Eastburn School Fund, Income	3,790.99	442.50	200.00	4,033.49
Elvira Bush Smith Fund Income	58.58	12.50		71.08
Franklin Medal Fund, Income	76.00	70.20	73.48	72.72
Gibson School Fund, Income	6,954.99	3,302.20	3,326.72	6,930.47
Alice Gertrude and Anna Adele Maguire School Fund Income	56.25	12.50		68.75

SCHEDULE F-1
CITY OF BOSTON AND COUNTY OF SUFFOLK

TRUST FUNDS

REFLECTED IN ACCOUNTS OF CITY AUDITOR

CHANGES IN APPROPRIATION BALANCES

FISCAL YEAR ENDED DECEMBER 31, 1947

	Balances From 1946	Income and Credits	Expenditures	Balances To 1948
School Committee, Continued:				
Horace Mann School Fund, Income	\$94.73	\$244.50	\$210.83	\$128.40
Persis P. Drake School Fund, Income	100.42	62.50	125.00	37.92
Peter P. F. Degrand School Fund, Income	2,539.04	1,136.64	305.37	3,370.31
Samuel G. Davis School Fund, Income	13,381.15	3,215.58	2,000.00	14,596.73
School Children's Special Gift Fund	927.45			927.45
Teachers' Waterston Fund, Income	3,428.73	200.98	325.00	3,304.71
Theobald A. Lynch School Fund, Income	25.00	25.00		50.00
George Robert White Fund, Income		281,795.92	281,795.92	
Totals	\$300,300.86	\$799,644.53	\$769,455.89*	\$330,489.50

*Cash \$769,163.69

Warrants payable 292.20

Total \$769,455.89

SCHEDULE F-2
City of Boston and County of Suffolk
TRUST FUNDS
Statement of Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1947

Total of Trust Funds, January 1, 1947		\$78,391,648.32
Receipts:		
Boston Retirement System:		
Tax Levy Appropriation	\$1,848,000.00	
Members' Pay Roll Deductions	1,043,698.72	
Commonwealth of Massachusetts — Teachers' Pension Grant	291,679.97	
State-Boston Retirement System:		
Tax Levy Appropriation	245,793.20	
Members' Pay Roll Deductions	1,600,772.57	
Refund of Retirement Allowances	1,118.05	
Public School Teachers' Retirement Fund	53,928.91	
Cemetery Division — Perpetual Care, Fees, Sales, etc.	141,601.88	
Franklin Technical Institute	386,300.00	
Rents, etc.	486,650.46	
Bequests	33,654.79	
Interest and Income on Investments	2,204,495.99	
Appreciation on Investments Matured, Sold, etc.	4,359.29	
Accrued Interest on Investments Sold	11,004.01	
Premium on Investments Sold	2,750.00	
Transfer of Investments to State-Boston Retirement System	3,470,848.52	
Miscellaneous Refunds — Library Trust Funds	174.00	
		11,826,830.36
Accounts Receivable:		
George Robert White Fund — Rental Charges	\$481,331.06	
Gibson School Fund — Rental Charges	300.00	
		481,631.06
		\$90,700,109.74
Payments:		
Boston Retirement System:		
Payments to Pensioners	\$2,456,685.71	
Refunds of Members' Pay Roll Deductions	499,548.42	
State-Boston Retirement System:		
Payments to Pensioners	290,537.30	
Refunds of Members' Pay Roll Deductions	106,317.12	
Reimbursement to City of Boston	268,970.91	
Public School Teachers' Retirement Fund	98,221.85	
Accrued Interest on Investments Purchased	18,682.28	
Premium on Investments Purchased	36,907.27	
Depreciation on Investments Matured, Sold, etc.	36,852.12	
Transfer of Investments from Boston Retirement System	3,220,000.00	
Rector of Trinity Church	13,829.43	
Amortization of Premium	2,942.57	
Payments from Appropriations (Schedule F-1)	769,455.89	
		346,035.91
Transfers:		
To Appropriations	\$339,469.05	
To School Committee	553.00	
To Library Trustees	146.25	
To Hospital Trustees	5,126.90	
To Headmasters of Various Schools	463.56	
To Overseers of the Public Welfare	277.15	
Accounts Receivable:		
George Robert White Fund — Rental Credits	\$479,215.46	
Gibson School Fund — Rental Credits	450.00	
		479,665.46
		8,644,652.24
Total of Trust Funds, December 31, 1947		<u>\$82,055,457.50</u>

SECTION G

MISCELLANEOUS SCHEDULES AND CHARTS

SCHEDULE G-1
City of Boston and County of Suffolk

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1947

City Appropriations	\$57,541,444.66	
County Appropriations	4,511,229.16	
School Committee Appropriations	19,675,134.99	
Overlay Deficits, 1937, 1938, 1939, 1940, 1941, 1942, 1943, 1944, and 1945	2,386,206.50	
Debt requirements certified by City Auditor to Board of Assessors:		
City purposes	\$6,294,887.79	
County purposes	166,153.75	
School purposes	390,522.50	
		6,851,564.04
Boston Retirement Board:		
Pension Accumulation Fund	\$1,848,000.00	
State-Boston Retirement System Pension Fund	306,458.00	
		2,154,458.00
Boylston Street Subway (Chapter 394, Acts of 1930), Rental Deficit		114,590.18
Huntington Avenue Subway, Rental Deficit		119,213.42
Amount of State Tax	\$1,036,950.00	
Charles River Basin Assessment:		
District:		
Serial Bonds	\$3,271.08	
Interest	23,547.69	
Maintenance	89,191.09	
		116,009.86
Bridge:		
Interest		11,400.00
Metropolitan Park Assessment:		
Serial Bonds	\$4,293.29	
Interest	6,145.55	
Maintenance	360,730.79	
		371,169.63
Metropolitan Sewer Assessment:		
Serial Bonds	\$93,490.13	
Interest	17,975.31	
Maintenance	263,591.91	
		375,057.35
Abatement of Smoke Nuisance Assessment		18,137.11
Auditing Municipal Accounts		26,926.65
Hospital or Home Care for Civil War Veterans		398.00
Boston Metropolitan District Expenses (Chapter 383, Acts of 1929)		3,240.94
Boylston Street Subway (Chapter 394, Acts of 1930), Rental Deficit		73,972.07
State Examination of Retirement System		279.52
Boston Elevated Railway Deficit		507,032.50
Boston Elevated Railway Net Excess over Amounts Reserved		31,308.50
		\$2,571,882.13
Net Underestimate, 1946	\$22,984.50	
Net Underestimate, 1947	85,370.58	
		62,386.08
		2,509,496.05
Total Appropriations and Warrants		<u>\$95,863,337.00</u>

SCHEDULE G-1
CITY OF BOSTON AND COUNTY OF SUFFOLK

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1947

Metropolitan Water Assessment:

Serial Bonds	\$667,906.14
Interest	323,832.01
Maintenance	628,143.17
Paid by water income	<u>\$1,619,881.32</u>

WAYS AND MEANS OTHER THAN TAXES, 1947

An estimate of the ways and means, other than taxes, of meeting expenditures of the City of Boston and County of Suffolk, for the year ended December 31, 1947.

Board of Real Estate Commissioners	\$40,000.00	
Boston Traffic Commission	13,000.00	
Building Department	100,000.00	
Canal Street Land	4,500.00	
City Clerk Department	55,000.00	
Collecting Department	20,000.00	
Election Department	1,500.00	
Fire Department	145,000.00	
Health Department	30,000.00	
Hospital Department	945,000.00	
Institutions Department	35,000.00	
Interest	200,000.00	
Land Court Refunds	10,000.00	
Library Department	25,200.00	
Licensing Board	50,000.00	
Liquor Licenses	1,550,000.00	
Mayor	106,000.00	
Park Department	80,000.00	
Pedlers' Licenses	7,500.00	
Police Department	80,000.00	
Public Buildings Department	25,000.00	
Market Division	100,000.00	
Public Welfare Department	5,050,000.00	
Public Works Department	100,000.00	
Registry Department	60,000.00	
Department of Veterans' Services	85,000.00	
Street Laying-Out Department	112,000.00	
Treasury Department	8,000.00	
Weights and Measures Department	21,000.00	
General Revenue Discount	30,000.00	
County of Suffolk	425,000.00	
County Court House — refund from State	100,000.00	
Excise Tax on Foreign Ships	13,300.00	
Reimbursement for loss of taxes on land used for water purposes	13,000.00	
Housing Authority	360,000.00	
		\$10,000,000.00
School Committee:		
Estimated income, 1947, including Smith-Hughes Fund	\$1,554,767.83	
Amount remaining in treasury for school purposes (Chapter 206, Special Acts 1919)	268,698.84	
		1,823,466.67
		<u>\$11,823,466.67</u>

SCHEDULE G-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1947

Total Appropriations and Warrants	\$95,863,337.00
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REVENUES AND LOANS

Estimated departmental income	\$10,000,000.00
School surplus and estimated income	1,823,466.67
Estimated corporation taxes	3,294,574.28
Share of State income tax	5,490,028.30
Poll taxes	520,974.00
Automobile excise tax	450,000.00
Reimbursement for State-owned lands	138,777.31
State-Boston Retirement System Pension Fund	268,976.96
Available Funds — Surplus Revenue Appropriation	2,636,206.50
Meals Tax Distribution	241,250.00
Highway Fund Distribution	843,402.94
Total Credits and Deductions	25,707,656.96
Net Requirements before adding Overlay	\$70,155,680.04
Overlay (3.307 per cent of net requirements)	2,319,726.81
Total amount to be raised by taxation	<u>\$72,475,406.85</u>

City of Boston and County of Suffolk
VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES
1909-1947

YEAR	* Valuations	Average Valuation for 3 Years, Less Abate- ments, to December 31 of Previous Year	Net Funded Debt December 31	Appropriation Orders	Tax Warrants	Tax Rates
1909	\$1,347,948,227	\$1,300,863,960.00	\$71,156,239.12	\$22,987,289.50	\$22,764,449.13	\$16.50
1910	1,393,760,423	1,323,892,973.00	73,109,884.21	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	72,833,964.71	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	75,314,380.84	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	79,648,819.33	27,186,393.69	26,646,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	82,336,373.03	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	84,802,669.88	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,979	1,538,020,714.00	85,495,705.19	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	85,127,030.00	31,197,173.15	26,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	82,963,930.99	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	81,123,705.58	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	79,079,386.40	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	80,754,428.93	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,388,410.00	84,040,918.75	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,575,507.00	82,116,229.86	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	83,657,477.21	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	91,372,048.68	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	96,073,304.56	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	97,193,799.54	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	100,876,487.91	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	102,176,784.81	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	110,497,160.82	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	119,354,187.52	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,506,400.00	126,942,617.46	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	135,815,273.15	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	134,153,991.57	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	134,501,473.19	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	133,391,339.81	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	130,156,316.50	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	132,990,717.41	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	131,425,837.22	83,196,365.18	60,539,759.40	39.90
1940	1,483,234,500	1,543,610,935.00	127,751,156.15	80,926,778.46	60,219,318.77	40.60
1941	1,460,782,900	1,514,947,672.33	124,079,290.27	78,999,132.79	57,847,002.84	39.60
1942	1,466,138,400	1,481,586,003.00	118,747,308.83	79,299,482.45	60,111,674.40	41.00
1943	1,445,668,300	1,460,074,903.00	110,210,057.60	75,088,767.33	59,272,400.30	41.00
1944	1,442,008,400	1,438,927,624.00	102,108,695.10	76,649,719.80	58,043,483.16	39.90
1945	1,479,172,000	1,428,381,963.00	94,719,070.95	81,198,846.47	62,864,810.00	42.50
1946	1,536,385,600	1,436,571,039.00	93,230,668.13	84,761,892.78	64,528,195.20	42.00
1947	1,558,610,900	1,459,013,321.00	95,764,822.64	195,863,337.00	172,996,380.85	46.50

* 1909, May 1; 1910 to 1934, inclusive, April 1; 1935 to 1947, inclusive, January 1.

† Schedule G-1.

SCHEDULE G-3 **City of Boston and County of Suffolk**

STATISTICAL FACTS

For the Year 1947

Date of incorporation	February 23, 1822
Date of adoption of present City Charter	1909
Form of Government	Mayor and City Council
Area (square miles)	47.81
Population — Federal Census (January 1, 1940)	769,520
Number of employees as of December 31, 1947	21,605
Boston Housing Authority:	
Number of multiple dwelling units	8
Number of families	6,000
Veterans' temporary housing units	3
Number of families	765
Building Department:	
Permits issued	21,657
Estimated cost	\$43,165,952.00
Cemeteries:	
Number	20
Area (acres)	212.71
Election Department:	
Registered voters	368,570
Number of ballots cast last general election	190,148
Percentage of registered voters voting	51.59
Fire Department:	
Number of stations	53
Number of fireboats	3
Alarms responded to	15,189
Health Department:	
Health Units	8
Detention Hospital	1
Hospitals (Including Boston Sanatorium):	
City Hospital:	
Number of buildings	56
Bed capacity	2,494
Patients, daily average:	
Wards	1,748
Out-patient	961
Long Island Hospital:	
Number of buildings	25
Population	925
Hospital (average)	500
Almshouse (average)	425
Library Department:	
Number of libraries	32
Number of employees (full time)	571
Number of volumes	1,770,414
Circulation	2,770,841
Markets, number of	2
Municipal buildings, number of	29
Park Department:	
Parks, number of acres	2,393.48
Main park system	1,382.00
Marine park system	447.11
Miscellaneous parks	564.37

SCHEDULE G-3

CITY OF BOSTON AND COUNTY OF SUFFOLK

STATISTICAL FACTS

FOR THE YEAR 1947

Park Department:

Area of playgrounds and play areas (acres)	815.31
Number of playgrounds and play areas	106
Number of municipal golf links	2
Number of municipal beaches	10
Public grounds and squares (acres)	59.07
Swimming pools (indoor)	2
Number of gymnasiums and indoor bathhouses	14
Number of bridges, piers, etc.	27

Police Department:

Number of stations and headquarters	18
Arrests	87,653

Public Works Department:

Bridges, number of	105
Ferryboats, number of	3

Street Lights:

Electric	14,882
Gas	8,896

Miles of accepted streets and alleys	712.10
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Sewers:

Miles of sewers	1,264.83
Catch-basins	22,836
Average number of gallons pumped daily at main pumping station	103,294,000

Summer Traffic Tunnel:

Length (feet)	5,700
Two-lane drive:	
Vehicles passing through — 1947	8,748,162

Water Service:

Number of meters in service	101,942
Per capita daily average consumption (gallons)	150
Miles of mains:	
Ordinary	1,000.16
High pressure	18.72
Number of fire hydrants:	
Public	11,383
Private	387
High pressure	505

Rapid Transit:

Miles of subways and tunnels	16.81
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Schools:

Number of school buildings	240
Number of teachers	3,771
Day schools	3,599
Evening schools	172
Average membership	96,468
Day schools	93,482
Evening schools	2,986

Average daily attendance:

Elementary and intermediate schools	55,093
High schools	19,481
Kindergartens	7,146
Teachers College	260
Special schools	2,528

SCHEDULE G-4
City of Boston and County of Suffolk
SUMMARY OF TAX COLLECTIONS, 1929-1947

ANNUAL COLLECTIONS, 1929 — 1947

YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies	Total Collections
1929	\$46,541,713.09	\$6,197,563.91	\$404,753.05	\$53,144,030.05
1930	51,409,220.22	7,474,545.63	482,605.63	59,366,371.48
1931	50,620,244.65	7,859,801.33	219,752.69	58,699,798.67
1932	49,603,961.30	7,975,221.68	357,542.35	57,936,725.33
1933	41,766,607.49	10,747,830.08	1,245,157.15	53,759,594.72
1934	44,014,626.49	8,952,327.58	1,192,385.47	54,159,339.54
1935	44,212,914.83	10,502,719.10	1,965,964.09	56,681,598.02
1936	45,904,573.83	8,782,418.76	2,106,111.23	56,793,103.82
1937	44,884,858.52	7,538,301.34	1,827,171.25	54,250,311.11
1938	50,059,439.16	8,691,553.89	1,858,233.60	60,609,226.65
1939	47,318,649.25	8,601,905.85	929,053.59	56,849,608.69
1940	48,306,098.03	8,335,984.24	1,476,549.84	58,118,632.11
1941	48,652,303.48	7,762,671.71	1,626,964.11	58,041,939.30
1942	51,874,373.66	5,663,658.08	830,934.77	58,368,966.51
1943	52,482,884.42	4,832,354.96	639,206.96	57,954,446.34
1944	51,783,637.68	3,860,457.39	485,211.80	56,129,306.87
1945	56,889,304.21	3,231,667.78	357,576.26	60,478,548.25
1946	58,706,174.17	3,499,356.42	2,093,793.07	64,299,323.66
1947	66,932,016.67	3,461,746.83	1,882,674.65	72,276,438.15

PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1929 — 1947

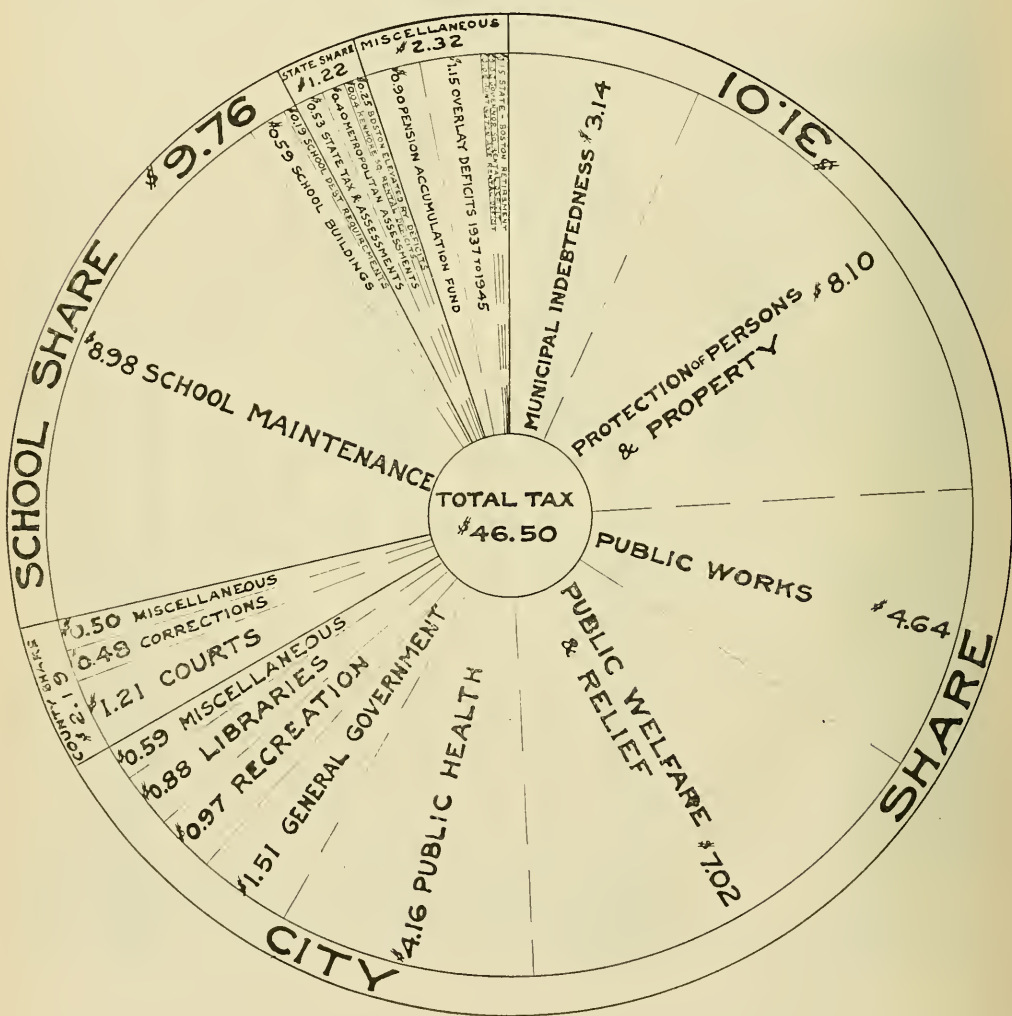
Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1929	84.320	97.544
1930	83.893	97.862
1931	81.412	96.720
1932	73.380	94.239
1933	70.887	89.280
1934	69.796	86.080
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770
1940	79.512	90.716
1941	83.191	92.289
1942	85.541	92.875
1943	87.482	93.510
1944	88.851	93.917
1945	89.719	94.396
1946	90.015	95.238
1947	91.554	95.322

SCHEDULE G-5
City of Boston and County of Suffolk
Number of Paid Officials and Employees

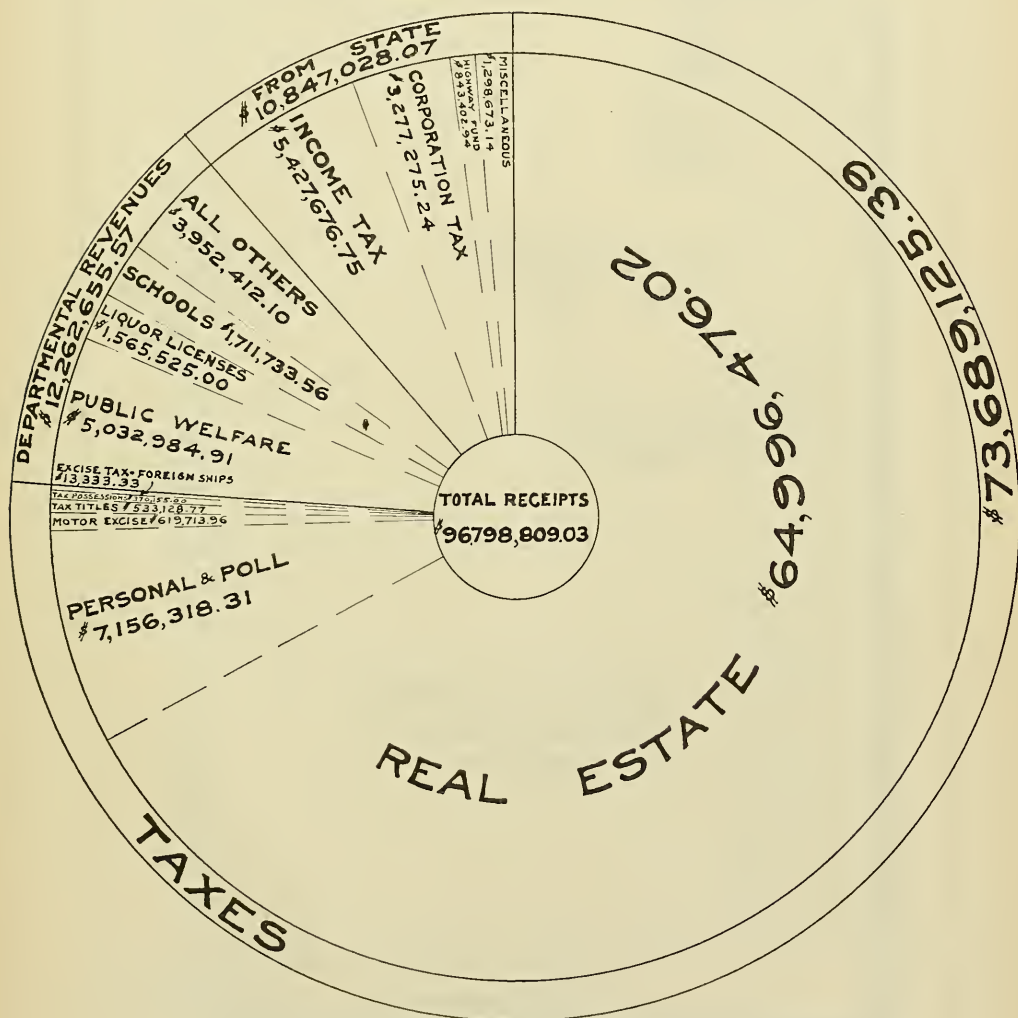
	Jan. 1, 1939.	Jan. 1, 1940.	Jan. 1, 1941.	Jan. 1, 1942.	Jan. 1, 1943.	Jan. 1, 1944.	Jan. 1, 1945.	Jan. 1, 1946.	Jan. 1, 1947.	Jan. 1, 1948.
Mayor's Office.....	17	16	18	20	20	15	19	20	23	22
Bureau of Americanization.....	—	—	—	3	4	9	9	10	10	—
Municipal Employment Bureau.....	10	11	11	11	12	15	15	15	12	12
Public Celebrations Department.....	2	2	2	3	3	2	2	4	3	3
Departmental Activities Survey.....	—	4	—	5	3	—	—	—	—	—
Civilian Defense Activities.....	—	—	5	—	—	12	2	—	—	—
Conventions and Entertainment of Distinguished Guests.....	—	1	1	—	2	1	2	2	3	3
Pay Roll Adjustment Division.....	15	—	—	—	16	17	19	18	17	16
Veterans' Graves Registration.....	—	—	—	—	—	2	4	4	4	—
Veterans' Reception and Information Centre.....	—	—	—	—	—	—	3	13	—	—
City Council.....	21	22	22	22	22	22	22	22	22	22
City Council Officers and Employees.....	13	13	13	15	15	9	11	11	12	12
Art Department.....	1	1	—	1	1	1	1	1	1	1
Assessing Department.....	129	125	123	117	123	152	136	175	178	148
Auditing Department.....	36	35	34	33	38	38	35	40	40	39
Central Pay Roll Bureau.....	—	—	—	—	—	—	—	6	12	11
Board of Real Estate Commissioners.....	—	—	—	6	7	9	7	8	12	12
Board of Recreation.....	—	—	—	—	—	—	—	139	—	—
Boston Port Authority.....	7	8	9	7	4	3	3	13	17	20
Boston Retirement Board.....	19	19	18	18	18	17	17	18	17	16
Boston Traffic Commission.....	52	51	51	48	42	46	53	51	52	62
Budget Department.....	4	4	4	4	4	3	4	3	4	4
Building Department.....	67	64	66	67	65	81	87	95	103	103
Board of Appeal.....	7	7	7	7	6	7	7	7	9	7
Board of Examiners.....	4	4	4	4	4	4	4	5	4	4
City Clerk Department.....	20	22	21	23	20	18	18	18	24	21
City Planning Board.....	5	5	8	10	8	10	8	8	9	8
City Record, Publication of.....	—	—	—	2	3	3	2	2	2	2
Collecting Department.....	110	105	105	88	81	75	75	83	98	96
Department of Veterans' Services.....	—	—	—	—	—	—	—	—	52	62
Election Department.....	46	34	31	63	54	54	63	69	65	53
Finance Commission.....	15	11	11	11	11	11	11	11	10	10
Fire Department.....	1,540	1,500	1,495	1,507	1,412	1,436	1,355	1,552	1,623	2,125
Electrical Inspection Division.....	37	35	37	36	35	36	36	34	34	33
Health Department.....	338	331	342	339	345	387	380	383	384	398
Hospital Department.....	2,125	2,069	2,092	2,014	2,088	1,904	1,812	1,859	1,915	2,399
Sanatorium Division.....	384	386	388	373	379	372	374	371	386	445
Institutions Department.....	514	486	505	449	363	372	371	331	372	359
Law Department.....	58	57	61	64	60	68	63	61	67	67
Library Department.....	822	805	799	833	873	807	783	767	850	829
Licensing Board.....	16	17	18	18	17	17	17	18	18	16
Park Department.....	617	567	526	550	549	533	566	618	636	643
Cemetery Division.....	73	71	64	61	58	64	64	63	66	63
Police Department.....	2,413	2,306	2,441	2,437	2,369	2,312	2,148	2,290	2,469	2,589
Printing Department.....	113	113	113	111	106	97	99	108	108	121
Public Buildings Department.....	175	179	180	174	180	175	172	194	208	231
Market Division.....	5	6	6	6	6	6	7	7	7	8
Public Welfare Department.....	595	729	667	597	606	514	512	556	570	612
Public Works Department:										
Central Office.....	12	11	11	10	11	11	12	13	10	12
Bridge Service.....	203	202	192	192	183	183	188	217	212	218
Boston and Cambridge Bridges Commission.....	3	3	3	3	3	3	3	—	—	—
Ferry Service.....	79	79	84	79	71	74	70	81	75	83
Lighting Service.....	3	3	3	3	2	2	2	4	3	4
Paving Service.....	534	498	462	467	487	479	491	511	512	516
Sanitary Service.....	466	419	388	390	339	369	366	376	357	373
Street Cleaning Service.....	278	302	267	307	387	397	461	464	549	494
Sewer Service.....	327	314	303	294	276	262	259	255	238	254
Water Service.....	429	421	412	403	373	387	394	391	420	428
Summer Traffic Tunnel.....	80	81	80	82	80	87	88	98	93	100
Registry Department.....	26	26	26	26	39	35	42	40	44	34
School Buildings Department.....	75	78	73	72	65	61	56	63	64	69
School Department.....	6,859	6,758	6,608	6,427	6,260	6,015	5,997	5,927	5,855	5,706
Soldiers' Relief Department.....	40	40	40	39	38	36	36	38	—	—
Statistics Department.....	3	3	3	3	3	4	5	8	7	8
Street Laying-Out Department.....	78	79	71	73	78	71	74	77	102	86
Supply Department.....	32	25	27	26	25	26	24	26	28	27
Traffic Department.....	59	59	59	62	49	47	44	45	49	326
Treasury Department.....	21	22	18	28	24	28	27	37	34	36
Weights and Measures Department.....	19	18	17	20	19	19	19	21	21	20
County of Suffolk.....	20,054	19,724	19,449	19,159	18,857	18,318	18,055	18,756	19,215	20,489
	1,098	1,128	1,133	1,146	1,081	1,097	1,089	1,152	1,115	1,116
	21,152	20,852	20,582	20,305	19,938	19,415	19,144	19,908	20,330	21,605

EXPENDITURE DOLLAR 1947

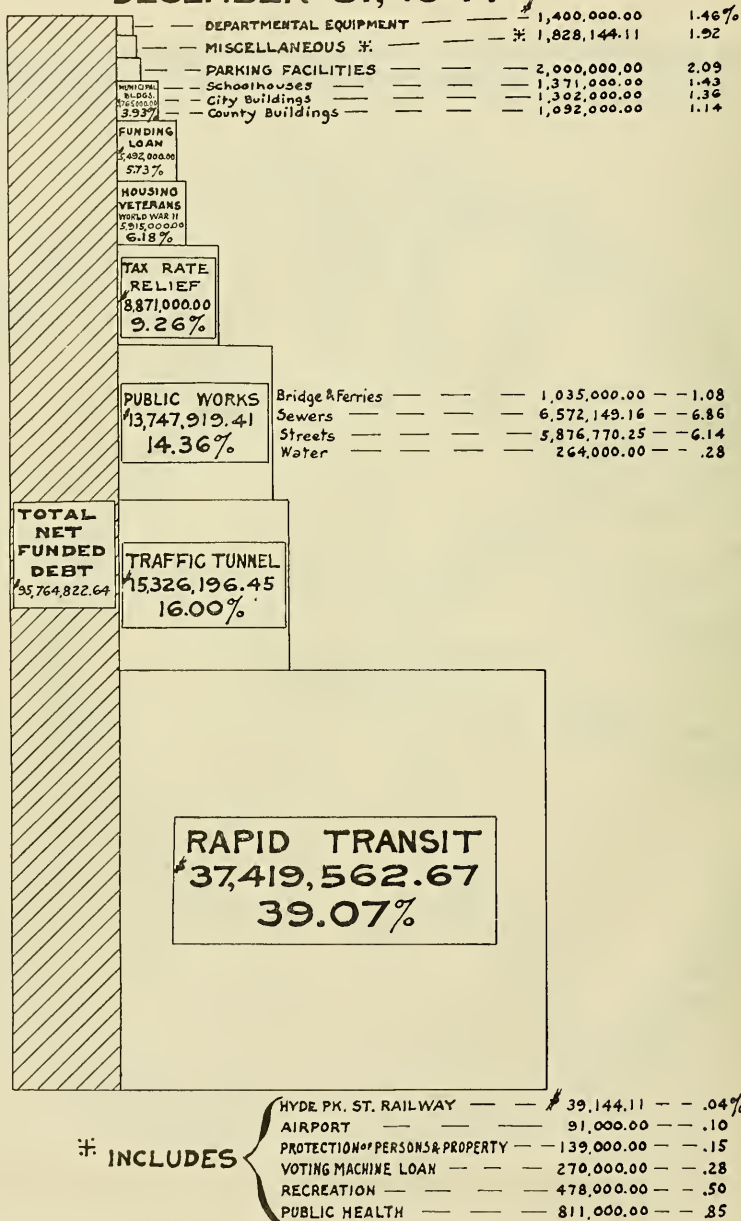
BASED ON TAX RATE OF \$46.50 PER \$1000. OF VALUATION



MAINTENANCE RECEIPTS 1947



CHARACTER OF NET FUNDED DEBT DECEMBER 31, 1947



CITY OF BOSTON AND COUNTY OF SUFFOLK
TREND OF NET FUNDED DEBT
SINCE ADOPTION OF AMENDED CHARTER IN 1909

MILLIONS OF DOLLARS

